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ANNUAL REPORT
OF THE
SELECTMEN
AND OTHER
TOWN OFFICERS
OF
LEBANON, N. H.

For the Year Ending January 31

1928

LEBANON, N. H.

THE GORY PRESS

1928

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OFFICERS OF THE TOWN OF LEBANON

Moderator

John F. Cronin

Town Clerk

Joseph C. Smith

Selectmen

F. O. Stearns

Fred B. Currier

T. J. McNamara

Treasurer

C. Elbert Dole

Tax Collector

Francis J. Roderer

Judge of the Municipal Court

Rowland B. Jacobs

Health Officer

Harris B. Hazen, M .D.

Overseer of the Poor

Alfred E. Lord

Auditors

Roy E. Lewis

Herbert Palumbo

Arthur N. Dewey

Trustees of Trust Funds

A. N. Dewey

F. H. Emerson

C. E. Clough

Trustees of Public Library

A. N. Dewey

C. E. Dole

A. J. Densmore

Elbridge Thompson

W. S. Carter

Cemetery Committee

F. H. Emerson

L. H. Tilden

F. A. Cain

Inspector of Buildings

C .W. Hyde

Surveyors of Wood and Lumber

E. H. Flanders

H. A. Follansbee

Fence Viewers

H. A. Follansbee

Wm. True

I. D. Fogg

Highway Agent

Horace A. Benson

Liquor Prosecuting Agent

Thomas Masterson

Treasurer of Cemetery Association

Maude B. Marston

Probation Officer

Maynard L. Carpenter

Milk Inspector

W. B. Mowers

Superintendent of Sewers

A. B. Downs

Police Officers

Leon F. Copp

P. J. Walsh

Daniel Hagerty

Edgar Carpenter

Ed. Goodhue

G. U. L. Leavitt

Andrew Benjamin

J. Albert Heath

Nelson Stacy

C. W. Eaton

WARRANT FOR ANNUAL TOWN MEETING

The State of New Hampshire

(L. S.) To the inhabitants of the Town of Lebanon qualified to vote in town affairs:

You are hereby notified to meet at the Town Hall in said town on the second Tuesday of March next at nine o'clock in the forenoon, to act upon the following subjects:

First—To raise such sums of money as may be necessary to defray town charges for the ensuing year.

Second—To raise such sums of money as may be necessary for the construction and repair of highways and bridges for the ensuing year.

Third—To see what sums of money the town will vote to raise for the construction and repairs of sewers and sidewalks for the ensuing year.

Fourth—To see what sums of money the town will vote to raise for the improvement of the cemeteries of the town.

Fifth—To see what sum of money the town will vote to raise for the proper observance of Memorial Day.

Sixth—To see if the town will vote to raise the sum of six hundred dollars to provide a free bed at the Mary Hitchcock Hospital.

Seventh—To see what sum of money the town will vote to raise to assist in the work of the Visiting Nurse Association.

Eighth—To see what sum of money the town will vote to raise for the benefit of the West Lebanon Library.

Ninth—To see what sum of money the town will

vote to raise for the benefit of the Lebanon Public Library.

Tenth—To see if the town will appropriate the sum of one thousand dollars to control the White Pine Blister Rust.

Eleventh—To see if the town will vote to authorize the Selectmen to hire money in anticipation of taxes.

Twelfth—To see if the town will vote to allow a discount on taxes, if paid before specified dates.

Thirteenth—To see if the town will continue the inspection of milk and raise money therefor.

Fourteenth—To see if the town will vote to give prescription permits from May first 1928 to May first 1929 according to Section 99, Laws of 1919, to druggists who are registered Pharmacists doing business in Lebanon, to sell liquors for medicinal, sacramental, scientific or mechanical purposes.

Fifteenth—To see if the town will vote to raise the sum of fifty dollars for the benefit of a playground at West Lebanon.

Sixteenth—To see if the town will vote to raise the sum of one hundred dollars to hire Rogers & Whitney Park for a playground.

Seventeenth—To see if the town will vote to employ a firm of certified public accountants to audit the accounts of the Town, for the year 1928.

Eighteenth—To see if the town will vote to accept Federal Aid on the Dartmouth College Road.

Nineteenth—To see what action the town will take to enable it to secure the provisions of Chapter 35, Laws of 1905, in relation to improved highways, and of Chapter 133, Laws of 1911, Section 27, in relation to the maintenance of the roads.

Twentieth—To see if the town will vote to accept the provisions of Chapter 87, Section 1, of the Revised Statutes, on a section of the Mascoma Valley road, so-called, and appropriate, or set aside

from the amount raised for the highway work the sum of one hundred and fifty dollars for this purpose.

Twenty-first—To see if the town will vote to repair and improve Prospect Street and appropriate money therefor.

Twenty-second—To see if the town will vote to repair and improve Hough Street and appropriate money therefor.

Twenty-third—To see if the town will vote to issue bonds to the amount of \$50,000. fifty thousand dollars to refund the notes given the First National Bank of Boston in 1925 due to the closing of the Peoples Trust Company. To be payable \$5000. five thousand dollars yearly for ten years.

Twenty-fourth—To see if the town will vote to extend the sewer on Farnum Avenue to a point past the residence of B. J. Lawrence, a distance of 200 feet.

Twenty-fifth—To see if the town will vote to extend the street lights from Peter Monica's around the Heater Road.

Twenty-fifth—To see if the town will vote to build a sewer from a point near the house owned by the Boston Excelsior Company at Riverdale in said Lebanon running thence westerly along the highway to the Mascoma River and to appropriate money therefor.

Twenty-seventh—To see if the town will vote to send its pumping engine out of town on request, and to establish the price therefor.

Twenty-eighth—To see if the town will vote to pay the Firemen per hour for services outside the Precinct limits, and to establish the price therefor.

Twenty-ninth—To see if the town will vote to raise the sum of twenty thousand dollars for the enforcement of the prohibitory law within the limits of the town by the employment of the

necessary additional police officers and by every other lawful means.

Thirtieth—To see if the town will vote to raise fifteen hundred dollars to purchase an automobile for the use of the police officers of the town.

Thirty-first—To see if the town will vote to pay the regular police officers five dollars per day and the Chief of Police five dollars and a half per day; to allow all regular officers one day off in eight and two weeks vacation with pay.

Thirty-second—To see if the town will vote to instruct the Selectmen to employ all police officers at a fixed wage rate per hour of labor and to prohibit the acceptance of any fees in addition to their regular wage rate.

Thirty-third—To see if the town will vote to instruct the Selectmen to allow all restaurants and public eating places to keep open twenty-four hours a day.

Thirty-fourth—To see if the town will vote to instruct the Selectmen to permit the all night parking of automobiles in all places where they are allowed to park in the day time.

Thirty-fifth—To see if the town will vote to instruct the Selectmen to make a written lease of the Opera House and moving picture fixtures in the Town Hall to the Lebanon Improvement Society for moving picture and theatrical purposes for a term not to exceed five years upon such terms and conditions as the Selectmen deem expedient for the best interests of the town.

Thirty-sixth—To see if the town will vote to authorize and direct the Selectmen to lease the Opera House, in the Town Hall, for operating moving pictures to the highest responsible bidder. Rent to be paid monthly in advance.

Thirty-seventh—To see if the town will vote to authorize and direct the Selectmen to recover from the Lebanon Improvement Society, by proper pro-

ceedings, all monies heretofore received by said society to date in operating moving pictures in the Opera House in the Town Hall, less the actual necessary overhead expenses in operating said moving pictures.

Thirty-eighth—To see if the town will vote to authorize and direct the Selectmen to demand and receive at once, from the Lebanon Improvement Society, a full, complete, accurate, itemized statement of all monies heretofore received by said society in operating moving pictures in the Opera House in the Town Hall to date, including a full, complete, accurate, itemized statement of all disbursements made by said society, from the money received by it in operating moving pictures in the Opera House in the Town Hall, to whom paid, when, for what, and the amount of each payment.

Thirty-ninth—To see what action the town will vote to take in regard to lowering rentals of the Opera House, Lower Hall, Banquet Hall and Kitchen, to all Churches and local Societies of the Town of Lebanon.

Fortieth—To see if the town will vote to authorize and direct the Selectmen to take such steps as may be necessary to recover all money heretofore paid by them to lawyers not employed by the Selectmen, for services in proceedings before the Public Service Commission in 1926, against the Boston & Maine Railroad.

Forty-first—To see if the town will provide for Municipal collection and disposal of garbage.

Forty-second—To choose a Town Clerk for the ensuing year.

Forty-third—To choose one Selectman for the ensuing three years, Overseer of the Poor, Collector of taxes, Highway Agent, and all other necessary officers for the ensuing year.

Forty-fourth—To choose a Trustee to administer the Trust Funds of the Town for three years.

"To bring in your votes for the election of Delegates-at-large, Alternate Delegates-at-large, District Delegates, Alternate District Delegates to the National Conventions of the Democratic and Republican parties, to be held for the purpose of nominating party candidates for President and Vice-President of the United States."

Given under our hands and seals this twenty-fourth day of February 1928.

F. O. Stearns

Fred B. Currier

T. J. McNamara

Selectmen of Lebanon.

A true copy of Warrant—Attest:

F. O. Stearns

Fred B. Currier

T. J. McNamara

Selectmen of Lebanon.

ANALYSIS ASSESSMENT VALUATIONS

For the Year 1927

Classification	Assessed Value
Land and Buildings	\$5,343,360.00
Mills and machinery	1,148,100.00
Stock in trade	1,481,351.00
Aqueducts	77,500.00
Wood and lumber, not stock in trade	3,414.00
328 horses	25,275.00
2 mules	200.00
1 Ox	60.00
1063 cows	51,426.00
108 neats	3,480.00
259 sheep	2,101.00
24 hogs	337.00
1291 fowls	1,290.00
26 foxes and racoons	2,659.00
12 vehicles, other than motor vehicles	900.00
4 portable mills	2,150.00
Gasoline pumps and tanks	11,520.00
Total Valuation	\$8,155,123.00
Number of Polls @ \$2.00	3228

ANALYSIS OF TAXES ASSESSED

For the Year 1927

Town Expenses:

State tax	\$19,099.25
County tax	16,644.95
Current expenses	18,000.00
Schools	28,542.93
Town highways	25,000.00
Retirement of bonds and interest	26,875.00
State aid maintenance	9,000.00
Trunk line maintenance	8,000.00
Mascoma road	100.00
Sewers and sidewalks	7,000.00
Cemeteries	3,000.00
Memorial Day	200.00
Hospital bed	600.00
Visiting nurse	600.00
Lebanon Library	600.00
West Lebanon Library	300.00
Milk inspection	300.00
Playgrounds	350.00
Federal aid construction	13,500.00
To reimburse Trustees of Trust Funds	3,404.87
Overlay	815.61
Total Amount	—————\$181,932.61

Special Taxes:

Lebanon School District (by vote of District)	\$81,967.00
Overlay	475.90
Total Lebanon School District (rate 1.01)	————— \$82,442.90
Lebanon Center Village Fire Precinct (by vote of Precinct)	\$32,500.00
Overlay	191.87
Total Lebanon Center Village Fire Precinct (rate .55)	————— \$32,691.87

West Lebanon Village	
Fire District	3,779.00
(by vote of District)	
Overlay	24.99
Total West Lebanon Village	
Fire District (rate .40)	————— \$3,803.99
3228 Polls @ \$2.00	6,456.00
National Bank Stock Tax	959.00
Total taxes assessed	308,286.37
Additions to original assessment	1,837.03
	—————
	\$310,123.40
Deduct overtaxes and abatements	2,428.99
	—————
Net taxes committed to collector for collection	\$307,694.41

February 18, 1928.

Board of Auditors
Town of Lebanon,
Lebanon, N. H.
Gentlemen:

In accordance with your instructions, we have audited the accounts and records of the Town of Lebanon for the period beginning February 1, 1927, and ending January 31, 1928, and we have prepared the following Exhibits which subject to our accompanying comments, we believe correctly present the financial operations of the Town of Lebanon for the year ending January 31, 1928, and the financial condition of the Town and its Trust Funds on January 31, 1928.

Exhibit I.—Statement of Receipts and Disbursements for the year ending January 31, 1928, with comments.

Exhibit II.—Statement of Financial Condition, January 31, 1928, with comments .

Exhibit III.—Trust Funds, January 31, 1928, with comments.

Exhibit IV.—Statement of Receipts and Disbursements of the Lebanon School District for the year ending June 30, 1927.

Exhibit V.—Statement of Receipts and Disbursements of Eldridge Estate for the year ending January 31, 1928.

Exhibit VI.—Statement of Receipts and Disbursements of the Lebanon Public Library for the year ending January 31, 1928, Statement of Funds in hands of Library Trustees, January 31, 1928, and Financial Report of the Librarian, January Trustees, January 31, 1928, and Financial, 1928.

Exhibit VII.—Statement of Receipts and Disbursements of the Municipal Court of Leb-

anon for the year ending January 31,
1928.

Exhibit VIII.—Statement of Receipts and Disbursements of Lebanon Cemeteries for the year ending January 31, 1928.

Exhibit IX.—Statement of Receipts and Disbursements of the West Lebanon Cemeteries for the year ending January 31, 1928.

Exhibit X.—List of Bonds, Bond Coupons and Notes redeemed and cancelled, January 31, 1928.

We are pleased to report that we found the books and records of the Town in an excellent condition and also that all of the facilities necessary to a thorough audit were made available to us throughout our engagement.

Respectfully submitted,
ARCHIE M. PEISCH & COMPANY,
By Archie M. Peisch,
Certified Public Accountant.

Exhibit I.

Statement of Receipts and Disbursements for the Year Ending January 31, 1928

Receipts

Credit to Revenue:

Poll and Property Tax,	
Current Year	\$295,353.22
Poll and Property Tax,	
Prior Year	7,556.45
State Aid Maintenance	6,106.48
Trunk Line Maintenance	1,394.30
County Court Room	4,000.00
Dog Licenses	1,209.11
Business Permits	3,727.00
Rent of Town Hall	4,195.20
Interest Received on	
Deposits	668.18
Income from Departments	910.16
Automobile Permits	14,248.38
Miscellaneous Income	215.16
Cemetery Lots	1,300.00
Tax on Interest and	
Dividends	4,679.16
Interest Received on Taxes	582.21
	\$346,145.01

Credits to Assets:

Undeposited Tax Collections	\$23.87	
Due from State	264.20	
Due from County	3,266.59	
Due from Municipal Court	2,880.84	
Sewer Entries	239.67	
1924 Taxes	95.55	
		\$6,770.72

Credits to Liabilities:

Temporary Loans	68,000.00
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Credits to Expense:

Town Officers' Expenses	\$6.30
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Town Hall Expenses	12.20	
Police Department Expenses	16.40	
Moth Extermination	1.66	
Trunk Line Maintenance	46.28	
Town Maintenance	223.40	
Mascoma Road	107.98	
County Poor	10.00	
Taxes Bought by Town	450.39	
Repairs to Trucks	25.40	
Miscellaneous Expense	243.93	
Town Construction	32.00	
Sidewalk Construction	61.24	
Sewer Construction	258.15	
		1,495.33

Total Receipts		\$422,411.06
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Disbursements

General Government:

Town Officers' Salaries	\$5,714.95	
Town Officers' Expenses	1,928.97	
Election and Registration	81.85	
Municipal Court	726.06	
Town Hall and Town		
Buildings	5,584.47	
		14,036.30

Protection of Persons and Property:

Police Department	\$8,111.19	
Fire Department	1,380.06	
Bounties	17.60	
Damage by Dogs	24.50	
		9,533.35

Health:

Health Department including		
Hospitals	\$2,277.67	
Vital Statistics	62.25	
Sewer Maintenance	1,434.16	
		3,774.08

Highways, Bridges and Street Lighting:

State Aid Maintenance	\$14,381.18
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Trunk Line Maintenance	8,807.92	
Town Maintenance	22,613.51	
Street Lighting	11,119.21	
Mascoma Road	230.81	
		57,152.63
Libraries:		
Lebanon Library	\$1,500.00	
West Lebanon Library	300.00	
		1,800.00
Charities:		
Town Poor	\$1,113.28	
County Poor	3,314.86	
		4,428.14
Patriotic Purposes:		
Memorial Day		200.00
Parks and Playgrounds:		
Maintenance of Parks and Playgrounds		965.86
Cemeteries:		
Maintenance of Cemeteries		4,300.00
Interest:		
Interest on Temporary Loans	\$4,458.34	
Interest on Bonded Debt	12,200.00	
		16,658.34
General Expenses:		
Taxes Bought by Town	\$1,136.36	
Damages and Legal Expense	600.00	
Insurance	3,039.52	
Repairs to Trucks, Gas and Oil	3,702.45	
Other Repairs	230.85	
Town Dump	856.00	
Land Rent (C. V. Tomkinson)	45.00	
Miscellaneous	8,747.28	
Snow Removal (Pay Rolls)	117.07	
		18,474.53

New Construction and Improvements:

Highways and Bridges:

Sidewalk Construction	\$2,511.84	
Town Construction	5,120.90	
Federal Aid Construction	10,985.57	
		18,618.31

Reduction of Liabilities:

Temporary Loans	\$65,500.00	
Bonded Debt	15,000.00	
Lebanon School District	9,563.17	
Undistributed Dog Licenses	954.87	
		91,018.04

Payments to Other Governmental Divisions:

State	\$8,532.31	
County	16,644.95	
Lebanon Center Village		
Fire Precinct	32,500.00	
Lebanon School District	111,528.06	
West Lebanon Village		
Fire District	3,779.00	
		172,984.32

Capital Expenditures:

Sewers	\$5,758.15	
New Equipment	1,757.89	
Furniture and Fixtures	55.00	
		7,571.04

Reduction of Income:

Dog Licenses	\$19.48	
Automobile Permits	40.75	
		60.23
Total Disbursements		
		\$421,575.17

Summary

Balance February 1, 1927	\$1,152.21
Total Disbursements	421,575.17
	\$422,727.38
Total Receipts	422,411.06
Balance, January 31, 1928	\$316.32

BUSINESS LICENSES AND PERMITS

Moving Picture Licenses from Lebanon Improvement Society	\$3,070.00
Moving Picture Licenses from Park Theatre	359.00
Junk Licenses	74.00
Milk Licenses	21.50
Pool Licenses	70.00
Circus Licenses	100.00
Peddlers' Licenses	14.00
Liquor Permit	1.00
Pistol Permit	10.50
Sale of Fireworks Permit	5.00
Employment Agency License	2.00
	\$3,727.00

RENT OF TOWN HALL

Lebanon Improvement Society	\$3,090.00
Lower Hall	1,080.20
Rent of Office from State Highway Dept.	25.00
	\$4,195.20

COMMENTS

Receipts:

In auditing the receipts listed above, we first tried to determine the amount of money that should have been received in the case of each class of receipts and then checked this amount against the amount recorded in the books of the Town Treasurer and Selectmen. In accordance with this procedure, the amount of money turned in for tax collections was verified by a detailed analysis of the Tax Collector's record of collections taking

into account the date of all collections and the discounts that should have been allowed. Funds received from the State and County were verified by direct correspondence with the State Treasurer and County Commissioner. Receipts from other departments as the Town Clerk and Municipal Court were verified by means of an audit of the records of each department.

Disbursements:

Proper vouchers in the form of cancelled checks and purchase invoices were found to support the disbursements listed above. We assured ourselves in all cases that funds disbursed had been properly authorized and correctly distributed in the books of record.

Exhibit II.

Statement of Financial Condition, January 31, 1928

LIABILITIES

Current Liabilities:

Notes Payable	\$77,500.00	
Outstanding Orders	2,800.38	
Total Current Liabilities		\$80,300.38

Bonded Indebtedness:

Town Hall Bonds	\$210,000.00	
Hubbard Bridge Bonds	39,000.00	
Trunk Line Maintenance Bonds	6,000.00	
Total Bonded Indebtedness		\$255,000.00
		\$335,300.38

ASSETS

Current Assets:

Cash on hand and in Banks	\$81,330.52	
Less Reserve for possible		
Loss on deposit with		
Peoples Trust Co.	78,776.46	\$2,554.06
Accounts Receivable		15,455.91
Inventories of Supplies		1,190.50
Total Current Assets		\$19,200.47
Net Debt		316,099.91
Total		\$335,300.38

General:

No consideration has been given in the above Balance Sheet to Plant or Fixed Assets, such as Buildings, Bridges, Sewer System and the like, for the following reasons:

(1) There was no reliable information available in regard to the original cost or the depreciated value of these items.

(2) It appears to have become the prevailing view of authorities on Municipal Accounts that such assets constitute the property of the People as distinct from the Town, the Town acting only as the Agent of the People in acquiring these assets for the People through the funds provided by the People.

Notes Payable .. \$77,500.00

The above amount was verified by direct correspondence with the holder in each case.

Outstanding Orders, \$2,800.38

This amount was verified by an investigation of the orders drawn and approved by the Selectmen at the time of our audit.

Bonded Indebtedness: \$255,000.00

This amount was verified by determining the amount of bonds that have fallen due and that have been paid and destroyed since the date of issue.

Cash on Hand and in Banks \$81,330.52

Less Reserve for Possible	
Loss on deposit in	
Peoples Trust Co.	78,776.46
	\$2,554.06

The cash on hand and in Banks is made up as follows:

National Bank of Lebanon	\$2,484.06
Cash in hands of Municipal Judge	70.00
Peoples Trust Co., (General)	76,112.20
Peoples Trust Co., (Town Hall)	2,664.26
	\$81,330.52

A reserve of 100 per cent of the balance due from the Peoples Trust Company has been set up to provide for all possible losses in connection with this account.

Accounts Receivable \$15,455.91

This is made up of the following items:

Due from County	\$1,564.33
Sewer Entries	262.38
1927 Taxes	13,629.20
Total	\$15,455.91

From the records and papers submitted to us for audit it appears that all of these amounts are correctly stated.

Inventories of Supplies \$1,190.50

This represents physical inventories reported by department heads as follows:

Sewer	\$600.00
Highway	590.50
Total	\$1,190.50

Exhibit III.

Trust Funds, January 31, 1928

Balance, February 1, 1927

Cash in Savings Bank	\$41,930.98	
Liberty Bonds	200.00	
		\$42,130.98

Additions:

Interest	1,781.36	
Principal	2,818.89	
		4,600.25

Total		\$46,731.23
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Withdrawals:		1,441.31
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Balance:

Cash in Savings Bank (detailed list below)	45,089.92	
Liberty Bonds	200.00	
		45,289.92

Receipts and Disbursements of Income from Trust Funds

Balance:

National Bank of Lebanon, February 1, 1927		304.97
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Receipts:

Interest on Trust Funds	\$1,449.81	
Rent of Eldridge Land	287.50	
Miscellaneous	6.20	
		1,743.51
Total		\$2,048.48

Disbursements:

Public Library	\$873.22
Care of Cemetery Lots, Lebanon	477.07

Care of Cemetery Lots		
West Lebanon	68.75	
Unitarian Society	83.76	
Taxes, Eldridge Property	162.97	
Needy Poor	320.90	
Care of Eldridge Lot	20.00	
		2,006.67

Balance, National Bank of Lebanon, 1-31-28 \$41.81

Arthur N. Dewey

William A. Churchill

Clarence E. Clough

Trustees Trust Funds.

Summary of Trust Funds on Deposit in Savings Banks					
Bank	Balance 2-1-27	Interest Added	Principal Additions	Withdrawals	Balance 1-31-28
Amoskeag Savings Bank	\$3,071.65	\$ 141.29		\$ 118.27	\$3,094.67
Dartmouth Savings Bank	6,438.43	273.84	1,250.00	204.05	7,758.22
Mascoma Savings Bank	20,704.74	839.24	1,318.89	710.50	22,152.37
Merrimack County Savings Bank	2,119.50	95.16		43.35	2,171.31
N. H. Savings Bank	9,596.66	431.83	250.00	365.14	9,913.35
Totals	\$41,930.98	1,781.36	\$2,818.89	\$1,441.31	\$45,089.92

Amoskeag Savings Bank		Trust Funds, January 31, 1928				
Book No.	Fund	Balance 2-1-27	Interest earned during year	Principal addition during year	Expended during year	Balance 1-31-28
102773	G. C. Whipple	\$1,500.00	\$69.32		\$ 69.32	\$1,500.00
118171	Martin V. Furmont	500.00	23.10		23.10	500.00
127621	Wilbur F. Smith	214.33	9.79		2.00	222.12
127622	C. M. Hildreth	342.86	15.55		4.00	354.41
127623	Geo. W. Boardman	103.42	4.71		5.00	103.13
127624	Lois M. Durkee	102.95	4.67		2.00	105.62
127625	Frank Rowell	100.00	4.68		2.00	102.68
127626	John Corser	104.81	4.76		7.60	101.97
127627	Charles E. Cobb	103.28	4.71		3.25	104.74
Total		\$3,071.65	\$141.29		\$118.27	\$3,094.67

Trust Funds, January 31, 1928

Dartmouth Savings Bank

Book No.	Fund	Balance 2-1-27	Interest earned during year	Principal addition during year	Expended during year	Balance 1-31-28
6809	Eldridge Fund	\$2,183.75	\$88.20		\$88.20	\$2,183.75
12639	Gilman C. Whipple Fund	2,000.00	80.80		80.80	2,000.00
14506	Nelile M. Blodgett	724.37	29.24		7.50	746.11
14507	Frank C. Churchill	228.13	9.20		3.00	234.33
14508	Edwin W. Huntington	236.12	9.52		2.00	243.64
14509	George S. Shepard	228.20	9.20		3.00	234.40
14510	Celestia A. Moore	104.22	4.20		2.00	106.42
14511	Antha C. Clark	104.73	4.20		2.00	106.93
14512	George W. Manchester	109.68	4.40		3.85	110.23
14513	Susan W. Benton No. 1	101.36	4.08		2.00	103.44
14514	Susan W. Benton No. 2	100.00	4.04		4.04	100.00
14515	Martin V. Purnmort	317.87	12.82		4.00	326.69
19491	Charles Craft		1.33		50.00	51.33
19554	E. J. Bosworth		1.16		50.00	51.16
19555	Alice M. Colburn		1.16		50.00	51.16
19593	Lizzie T. Elliott		1.00		50.00	51.00
19600	Margaret Choate Nash		2.00		100.00	102.00
19672	Robertine St. Germaine		1.66		100.00	101.66
19673	Ferguson Fund		1.66		100.00	101.66

Book No.	Fund	Balance 2-1-27	Interest earned during year	Principal addition during year	Expended during year	Balance 1-31-28
19674	Washington R. Gilman		.83	50.00		50.83
19780	Daniel Driscoll		1.00	100.00		101.00
19886	Hattie F. Hanson		1.00	100.00	1.00	100.00
19938	Chas. C. Allard		.66	100.00	.66	100.00
19980	H. Beliveau		.16	50.00		50.16
19981	J. A. LaBombard		.16	50.00		50.16
20006	William S. Ela		.16	50.00		50.16
20026	L. W. Rowell			50.00		50.00
20027	Granville Dewey			100.00		100.00
20028	J. Byron Freeman			100.00		100.00
Total		\$6,438.43	\$273.84	\$1,250.00	\$204.05	\$7,758.22

Trust Funds, January 31, 1928

Mascoma Savings Bank

Book No.	Fund	Balance 2-1-27	Interest earned during year	Principal addition during year	Expended during year	Balance 1-31-28
191	Eldridge	\$5,581.95	\$225.82	\$12.50	\$225.82	\$5,594.45
684	Benton	36.16	1.44		1.44	36.16
686	Prescott	275.32	11.10		11.10	275.32
6363	A. B. Stearns	156.71	6.30		13.01	150.00
6394	Susan Simonds	101.92	4.08		2.00	104.00
6442	Currie and Frye	101.39	4.08		2.00	103.47
6452	Florence Eastman	100.48	4.04		2.00	102.52
6472	Nash and Russ	101.46	4.08		4.05	101.49
6487	Mrs. Chas. A. Titus	101.79	4.08		2.00	103.87
6522	Alice G. Martin	346.73	13.98		5.35	355.36
6569	Briggs	101.39	4.08		2.00	103.47
6582	Nancy B. Burnham	102.69	4.12		3.25	103.56
6583	S. P. Wood	102.37	4.12		3.00	103.49
6584	Alice O. Darling	203.57	8.20		4.75	207.02
6671	John M. Thompson	102.66	4.12		4.04	102.74
6707	Charlotte M. Chandler	101.57	4.08		2.00	103.65
6708	Dorothea A. Scott	101.89	4.08		3.85	102.12
6726	Margaret Benton	101.79	4.08		3.95	101.92
6797	Osgood T. Purmort	101.12	4.08		2.00	103.20

Mascoma Savings Bank, Con.

Book No.	Fund	Interest			Balance	
		earned during year	Principal addition during year	Expended during year	2-1-27	1-31-28
6912	Carrie L. Lowe	4.08		2.00	101.12	103.20
7023	Marshall Slack	20.20		20.20	500.00	500.00
7024	Melince E. Flanders	4.16		2.00	103.65	105.81
7220	Minnei D. Emerson	4.08		2.00	101.39	103.47
7221	Almira C. Smithet	4.20		2.00	104.91	107.11
7302	Daniel Emerson	4.32		4.05	107.34	107.61
7352	C. E. Howitt	4.04		2.00	100.47	102.51
7471	Olit G. Dewey et al.	4.12		2.00	102.03	104.15
7554	B. F. Fellows	4.04		3.00	100.39	101.43
7749	E. F. Flinn	8.52		3.00	211.62	217.14
7766	E. A. Slack	20.20		20.20	500.00	500.00
7787	Mary P. Roberts	4.20		2.00	104.89	107.09
7928	Jeremiah Wood	8.32		8.20	206.45	206.57
7929	Chas. S. Ford	4.16		2.00	103.87	106.03
7972	Isaac B. Ward	4.26		3.85	105.95	106.36
8092	Jennie C. Paddleford	4.04		3.00	100.97	102.01
8155	Harriet G. Howe	4.08		3.00	101.97	103.05
8209	Ednah Kinne	4.16		2.00	103.17	105.33
8340	Henry H. Brown	4.04		2.00	100.47	102.51
8413	E. H. Switzer	4.12		3.55	102.90	103.47

8457	H. L. Hanson	100.16	4.04			100.00
8706	Herman A. Ford	100.12	4.04			102.16
8944	S. P. Wood et al.	200.00	8.08			203.98
8964	A. L. Ward	50.00	2.02			50.00
8975	Alice S. Brown	101.21	4.08			100.44
9046	C. E. Marston	101.04	4.08			102.12
9070	I. A. Sturtevant	101.04	4.08			103.12
9175	Geo. B. Wheeler	101.04	4.08			103.12
9332	Eddy Leach	50.50	2.02			50.52
9340	T. H. Currie	50.50	2.02			50.52
9389	O. B. Hurlbutt	50.50	2.02			50.02
9414	L. A. Estabrook	203.08	8.20			206.03
9506	Margaret S. Lathrop	100.00	4.04			102.04
9586	William Durkee	100.00	4.04			101.79
9587	C. B. Macdonald	50.00	2.02			50.02
9597	J. P. Kimball	200.00	8.08			204.08
9906	E. Coutermarsh	100.00	4.04			100.00
10178	Joel Baker	100.00	4.04			102.04
10481	E. L. Melendy	50.00	2.02			50.02
10555	Andrew S. Young	30.69	1.24	5.20		35.89
10556	W. H. Wright	62.62	2.53	10.61		73.76
10557	K. M. Whipple	61.60	2.49	10.44		72.04
10558	Geo. H. Walker	61.16	2.49	10.37		72.02
10559	Rose M. von Tobel	61.37	2.49	10.40		71.77
10560	Ursula Tuttle	60.97	2.47	10.34		71.78

Mascoma Savings Bank Con.

Book No.	Fund	Balance 2-1-27	Interest earned during year	Principal addition during year	Expended during year	Balance 1-31-28
10561	F. S. Sweatland	62.01	2.53	10.51	2.00	73.05
10562	W. H. Swan	64.26	2.61	10.89	2.00	75.76
10563	Georgie E. Storrs	29.49	1.20	5.00	1.20	34.49
10564	Stearns and Perley	30.69	1.24	5.20	2.00	35.13
10565	E. H. Stanley	62.60	2.53	10.61	2.00	73.74
10566	E. G. Southworth	62.62	2.53	10.62	2.53	73.24
10567	Ann Smithson	61.37	2.49	10.40	2.00	72.26
10568	Albert H. Smith	107.21	4.38	18.17	9.65	120.11
10569	Harriet Sinclair	63.42	2.57	10.75	2.57	74.17
10570	T. D. Simmons	62.92	2.55	10.67	3.55	72.59
10571	Ida I. Salisbury	61.37	2.49	10.40	2.00	72.26
10572	David T. Ross	129.54	5.29	21.96	3.00	153.79
10573	Nathan H. Randlett	122.76	5.01	20.81	4.00	144.58
10574	Joseph H. Purnmort	61.39	2.49	10.41	2.00	72.29
10575	J. B. Pickett	60.37	2.45	10.23	2.45	70.60
10576	O. B. Pierce	150.75	6.14	25.55	3.50	178.94
10577	I. A. H. Peabody	30.69	1.24	5.20	2.00	35.13
10578	William Moses	60.37	2.45	10.23	2.45	70.60
10579	Martin A. Merrill	61.47	2.49	10.42	2.00	72.38
10580	Alice F. M. Robert	30.69	1.24	5.20	1.24	35.89

10581	J. G. McFee	61.37	2.49	10.40	2.00	72.26
10582	Mrs. C. E. Marston	30.69	1.24	5.20	2.00	35.13
10583	Mary Gould Lovejoy	134.99	5.49	22.76	3.00	160.24
10584	Lane & Kendall	29.88	1.20	5.07	1.20	34.95
10585	Lucy A. Lane	62.30	2.53	10.56	2.00	73.39
10586	Wm. H. Kendall	62.37	2.53	10.57	2.00	73.47
10587	John H. Jewett	61.37	2.49	10.40	4.00	70.26
10588	Mary A. Gundry	30.69	1.24	5.20	1.24	35.89
10589	Peter Guay	60.57	2.45	10.27	2.00	71.29
10590	Sarah A. Greeley	63.95	2.59	10.84	2.00	75.38
10591	Aaron Gove	29.49	1.20	5.00	1.20	34.49
10592	Mary E. Goodrich	92.08	3.75	15.61	3.75	107.69
10593	Nelson Gile Jr.	65.98	2.68	11.19	2.00	77.85
10594	Geo. Gile et al.	61.37	2.49	10.40	3.00	71.26
10595	John Gasper	60.57	2.45	10.27	2.00	71.29
10596	J. F. Garrity	30.69	1.24	5.20		37.13
10597	Emma F. Freeman	72.96	2.95	10.73	2.00	84.64
10598	Emma J. Fowler	184.15	7.52	31.21	7.52	215.36
10599	David H. Foster	63.05	2.57	10.69	3.00	73.31
10600	Samantha R. Fleming	61.37	2.49	10.40	2.00	72.26
10601	Eldridge Estate	1,208.78	50.95	369.22	50.95	1,578.00
10602	John Byrne	61.37	2.49	10.40	2.00	72.26
10603	N. C. Bridgman	121.57	4.95	20.61	4.00	143.13
10604	Carrie M. Bliss	61.37	2.49	10.40	2.00	72.26
10605	William W. Benson	65.79	2.68	11.15	2.00	77.62

Mascoma Savings Bank Con.

Book No.	Fund	Balance 2-1-27	Interest earned during year	Principal addition during year	Expended during year	Balance 1-31-28
10606	E. G. Beers	61.81	2.51	10.48	2.00	72.80
10607	A. A. Babbitt	92.08	3.75	15.61	3.75	107.69
10608	H. A. Atherton	63.45	2.57	10.76	4.35	72.43
10609	Uriah Amsden	60.18	2.45	10.20	2.00	70.83
10626	Adelaide G. Chase	100.00	4.04		2.00	102.04
10678	Helen R. Parker	100.00	4.04		2.00	102.04
10776	Alice B. Dewey	100.00	4.04		2.00	102.04
10777	F. G. Cushing	50.00	2.02		2.00	50.02
10778	Sheehan	100.00	4.04		3.00	101.04
10862	E. L. House	100.00	4.04		3.00	101.04
10878	Maria E. Aldrich	100.00	4.04		2.00	102.04
10935	Wm. H. Hebard	100.00	4.04		2.00	102.04
10981	D. J. Babbitt	50.00	2.02		2.02	50.00
11017	Tenney	100.00	4.04		2.00	102.04
11089	Laura J. Flynn	200.00	8.08		3.00	205.08
11213	Justin B. Sargent et al.	100.00	4.04		4.00	100.04
11235	Frank Sanville	50.00	2.02		2.00	50.02
11243	Joseph Plamondon	100.00	4.04		2.00	102.04
11245	A. B. Eldridge	150.00	6.06		4.00	152.06
11310	Louis Barron	100.00	4.04		2.00	102.04

Mascoma Savings Bank Con.

Book No.	Fund	Balance 2-1-27	Interest earned during year	Principal addition during year	Expended during year	Balance 1-31-28
11336	R. W. Cragin	100.00	4.04		2.00	102.04
11367	Elias H. Cheney	50.00	2.02		2.00	50.02
11375	C. S. Wheeler	50.00	2.02		2.02	50.00
11437	O. B. Commings	100.00	4.04		2.00	102.04
11440	A. R. Gray	50.00	2.02		2.00	50.02
11488	Ransom Perkins	100.00	4.04		2.00	102.04
11501	Houghton	75.00	3.27	75.00	2.00	151.27
11658	F. J. Dagnois	100.00	4.04		3.85	100.19
11707	Stephen H. Tilden	101.67	4.08		2.10	103.65
11708	James Hubbard	101.67	4.08		3.15	102.60
11724	Annie A. Freeman	150.00	6.06		5.65	150.41
11897	F. S. Bryant	50.00	2.02		2.00	50.02
11899	Perley Woodward	100.00	4.04		2.00	102.04
11957	I. N. Perley	150.00	6.06		4.00	152.06
12038	D. M. Stearns	50.17	2.02		2.02	50.17
12060	G. E. Billings	100.33	4.04		2.00	102.37
12789	Ella M. Daniel		.33	100.00		100.33
12918	Curtis W. Hyde			100.00		100.00
12919	Anna Lemay			50.00		50.00
		\$20,754.74	\$841.26	\$1,318.89	\$710.50	\$22,204.39

Trust Funds, January 31, 1928

Merrimack County Savings Bank

Book No.	Fund	Balance 2-1-27	Interest earned during year	Principal addition during year	Expended during year	Balance 1-31-28
2209	Mary Currier	\$101.58	\$4.54		\$2.00	\$104.12
22010	T. C. Barrows	105.32	4.72		2.00	108.04
22011	Flora M. Dutton	411.97	18.49		13.35	417.11
22012	Wm. H. Ela	256.88	11.52		3.00	265.40
22013	Nelson Gile, Sr.	100.00	4.50		2.00	102.50
22014	Mary J. Richardson	100.00	4.50		2.00	102.50
22015	C. V. Bosworth	102.84	4.59		2.00	105.43
22016	Lucy A. Currier	668.78	30.06		6.00	692.84
22017	Julia W. Berry	272.13	12.24		11.00	273.37
Total		\$2,119.50	\$95.16		\$43.35	\$2,171.31

Trust Funds, January 31, 1928

New Hampshire Savings Bank

Book No.	Fund	Balance 2-1-27	Interest earned during year	Principal addition during year	Expended during year	Balance 1-31-28
41336	Eldridge	\$4,617.70	\$207.76		\$207.76	\$4,617.70
41337	Jacob S. Prescott	812.00	36.54		36.54	812.00
41338	C. Benton	402.93	18.09		18.09	402.93
62450	G. C. Whipple	1,500.00	67.50		67.50	1,500.00
72530	Philena Davis	98.09	4.44		2.00	100.53
72531	Solon A. Peck	365.68	16.49		2.00	380.17
72532	Alzina M. Griswold	100.50	4.50		2.00	103.00
72533	Sarah Shapleigh	300.00	13.61		6.25	307.36
72534	Roxanna E. McPherson	100.00	4.50		3.00	101.50
72535	Anna F. Amsden	100.00	4.50		5.00	99.50
72536	Geo. H. Perley	318.87	14.31		3.00	330.18
72537	Ellen C. Dailey	102.07	4.59		2.00	104.66
72538	Hiram Sturtevant	101.00	4.54		2.00	103.54
72539	E. P. Gallup	343.81	15.43		3.00	356.24
72540	Gilman C. Whipple No. 1	234.01	10.53		3.00	241.54
72541	Gilman C. Whipple No. 2	100.00	4.50		2.00	102.50
90043	Franklin Young			100.00		100.00
90044	Cora Kennedy			50.00		50.00
90045	Hiram Emerson			100.00		100.00
Total		\$9,596.66	\$431.83	\$250.00	\$365.14	\$9,913.35

Trust Funds, January 31, 1928

Peoples Trust Company

No. of Claim	Name of Fund	Original Balance	Dividends Received	Balance Due
930	Uriah Amsden	\$102.00	\$69.70	\$32.30
931	Herbert A. Atherton	107.57	73.51	34.06
932	A. A. Babbitt & I. N. Fowler	156.06	106.65	49.41
933	Mascoma Lodge—E. G. Beers	104.78	71.61	33.17
934	Wm. W. Benson	111.52	76.20	35.32
935	Carrie M. Bliss	104.04	71.09	32.95
936	N. C. Bridgman	206.08	140.82	65.26
937	John Byrne	104.04	71.09	32.95
938	Eldridge Estate	2,072.19	1,416.00	656.19
939	Samantha R. Fleming	104.04	71.09	32.95
940	David H. Foster	106.89	73.04	33.85
941	Emma J. Fowler	312.12	213.28	98.84
942	Emma Freeman	107.33	73.34	33.99
943	J. T. Garrity	52.02	35.55	16.47
944	John Gasper	102.67	70.16	32.51
945	Geo. & Kate E. Gile	104.04	71.09	32.95
946	Nelson Gile, Jr.	111.85	76.43	35.42
947	Mary E. Goodrich	156.06	106.65	49.41
948	Aaron Gove	50.00	34.17	15.83
949	Sarah Greeley	108.40	74.07	34.33

950 Peter Guay
 951 Mary A. Gundry
 952 J. H. Jewett
 953 Wm. H. Kendall
 954 Lucy O. Lane
 955 Lane & Kendall
 956 Mary Gould Lovejoy
 957 Mrs. C. E. Marston
 958 John G. McFee
 959 Alice F. McRobert
 960 Martin A. Merrill
 961 Wm. Moses
 962 L. A. H. Peabody
 963 O. B. Pierce
 964 John B. Pickett
 965 Joseph H. Purnmort
 966 Nathan H. Randlett
 967 David T. Ross
 968 Ida I. Salisbury
 969 T. D. Simmons
 970 Harriet Sinclair
 971 Albert H. Smith
 972 Ann Smithson
 973 E. G. Southworth
 974 E. H. Stanley

102.67	70.16	32.51
52.02	35.55	16.47
104.04	71.09	32.95
105.71	72.24	33.47
105.59	72.16	33.43
50.67	34.63	16.04
228.62	156.23	72.39
52.02	35.55	16.47
104.04	71.09	32.95
52.02	35.55	16.47
104.21	71.21	33.00
102.33	69.92	32.41
52.02	35.55	16.47
255.51	174.60	80.91
102.33	69.92	32.41
104.08	71.12	32.96
208.08	142.19	65.89
219.56	150.04	69.52
104.04	71.09	32.95
106.66	72.89	33.77
107.53	73.47	34.06
181.73	124.18	57.55
104.04	71.09	32.95
106.15	72.54	33.61
106.12	72.51	33.61

No. of Claim	Peoples Trust Company Name of Fund	Original Balance	Dividends Received	Balance Due
975	Stearns & Perley	52.02	35.55	16.47
976	Georgie E. Storrs	50.00	34.17	15.83
977	W. H. Swan	108.92	74.43	34.49
978	F. L. Sweatland	105.10	71.82	33.28
979	Ursula Tuttle	103.35	70.63	32.72
980	Rose M. von Tobel	104.04	71.09	32.95
981	Geo. H. Walker	103.69	70.85	32.84
982	Katherine M. Whipple	104.44	71.36	33.08
983	W. H. Wright	106.14	72.53	33.61
984	Andrew S. Young	52.02	35.55	16.47
Total		\$8,195.21	\$5,600.09	\$2,595.12

Lebanon School District

Exhibit IV.

Statement of Receipts and Disbursements

For Year Ending June 30, 1927

Balance, July 1, 1926	\$1,692.17
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Receipts:

Town of Lebanon	\$89,281.92	
Dog Licenses	918.49	
Elementary School Tuitions	287.50	
High School Tuitions	1,330.00	
Sale of Property	838.13	
Proceeds of Loans	290.00	
Other Receipts	1,132.93	
Interest on Bank Balance	130.64	
		\$94,209.61
Total		\$95,901.78

Disbursements:

Administration:

Salaries of District Officers	\$375.00	
Superintendent's Excess		
Salary	1,336.52	
Truant Officers and		
School Census	165.00	
Other	1,723.54	
		\$3,600.06

Instruction:

Principals' and Teachers'		
Salary	\$41,419.55	
Textbooks	1,310.41	
Scholars' Supplies	2,195.00	
Other	563.46	
		45,488.42

Operation and Maintenance:

Janitor Service	4,318.16
Fuel	3,596.58
Water, Lights and Supplies	709.12

Minor Repairs and Expenses	1,611.31	
		10,235.17
Auxiliary Agencies:		
Medical	1,743.59	
Transportation of Pupils	3,762.00	
High School and Academy	510.00	
Elementary School Tuition	1,944.00	
Other	552.02	
		8,511.61
Fixed Charges:		
Insurance		2,764.25
Outlay for Construction and Equipment:		
Land and New Buildings	5,568.31	
Alterations of Old Buildings	740.17	
New Equipment Buildings	1,257.45	
		7,565.93
Debt, Interest and Other:		
Payments of Principal of Debt	9,000.00	
Payments of Interest	7,246.25	
Tax for State Supervision	1,486.00	
		17,732.25
Total Disbursements		\$95,897.69
Balance, June 30, 1927		\$4.09

Exhibit V.

Eldridge Estate Account		
For Year Ended January 31, 1928		
Balance due from Checking Account		
in re Rent of C. B. Williamson:		\$15.00
Rents Collected during year:		
J. Boisort	\$12.00	
H. Marcotte	12.00	
A. Olliver	21.00	
D. Belveau	12.00	
A. Mayette	12.00	

J. L. Spaulding	14.00	
H. H. Brown	14.00	
F. L. Robbins	30.00	
L. H. McRobert	14.00	
Wm. A. Jarvis	12.50	
Florence Campbell	10.00	
John White	24.00	
Town of Lebanon	100.00	
		\$287.50
Total		\$302.50

Disbursements:

F. J. Roderer, Taxes	\$162.97	
Care of Eldridge Lot	20.00	
C. E. Dole, Treasurer of Library	59.77	
H. V. Palumbo, Unitarian Society	59.76	
Total		\$302.50

Exhibit VI.

Lebanon Public Library

**Statement of Receipts and Disbursements
For the Year Ending January 31, 1928**

**Balance on Deposit in National Bank
of Lebanon, February 2, 1927** \$1,294.59

Receipts:

Eldridge Estate, Land	\$59.77
Eldridge Estate, Fund	572.73
Whipple Fund	217.62
Purmort Fund	23.10
Town of Lebanon, Special Appropriation	1,500.00
Fines Collected by Librarian	56.00
Books Sold	7.15

Maria H. White Fund, (Dividend Natl. Bank of Lebanon)	50.00	
William S. Ela Fund	18.40	
Emily Perrin Fund	4.59	
Maria H. White Fund	45.00	
Bela Eastman Fund	9.00	
E. A. Tenney Fund	13.50	
Universalist Society Fund	13.50	
David T. Ross	4.04	
		\$2,594.40
Total		\$3,888.99

Payments:

Books	\$218.78	
Magazines	76.90	
Rebinding	102.40	
Librarian	1,300.00	
Janitor	360.00	
Fuel	282.08	
Lights	114.76	
Water	20.09	
Miscellaneous	21.02	
		\$2,496.03

**Balance on Deposit National Bank
of Lebanon, January 31, 1928** \$1,392.96
**Lebanon Public Library
Funds in Hands of Trustees
January 31, 1928**

Watson K. Eldridge Fund		
Mascoma Savings Bank, Book No. 191	\$5,594.45	
Mascoma Savings Bank Book No. 10601	1,578.00	
Dartmouth Savings Bank Book No. 6809	2,183.75	
N. H. Savings Bank Book No. 41336	4,617.70	
		\$13,973.90

Gilman C. Whipple Fund

Dartmouth Savings Bank		
Book No. 12639	\$2,000.00	
N. H. Savings Bank		
Book No. 62450	1,500.00	
Amoskeag Savings Bank		
Book No. 102773	1,500.00	
		5,000.00

Matrin V. Purmort Fund

Amoskeag Savings Bank		
Book No. 118171		500.00

Universalist Society Fund

N. H. Savings Bank Book No. 57186		300.00
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Maria H. White Fund

N. H. Savings Bank		
Book No. 57184	\$1,000.00	
Five Shares of National Bank of Lebanon	500.00	
		1,500.00

Bela Eastman Fund

N. H. Savings Bank ,Book No. 57185		200.00
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William S. Ela Fund

Amoskeag Savings Bank		
Book No. 92176	\$400.00	
Land in rear of Library	300.00	
		700.00

E. A. Tenney Fund

N. H. Savings Bank, Book No. 65393		300.00
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David T. Ross Fund

Mascoma Savings Bank, Book No. 5419		100.00
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Emily Perrin Fund

Amoskeag Savings Bank, Book No. 92177		100.00
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Total		\$22,673.90
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Lebanon Public Library Financial Report of Librarian For the Year Ending January 31, 1928		
Cash on Hand, February 1, 1927		\$14.46
Received from Fines and Sale of Books		114.37
Total		\$128.83
Payments:		
To Treasurer	\$60.00	
Miscellaneous Expenses	65.03	
		125.03
Cash on Hand, January 31, 1928		\$3.80
Emma M. Morris, Librarian.		

Comments

The receipts reported above were found to agree with the amounts drawn from the various library funds and with the amount of money voted by the Town for the benefit of the Library and paid to the Library Trustees for this purpose.

We investigated all of the disbursements made and found that they were supported by proper vouchers in all cases.

The status of the funds on January 31, 1928, as set forth above was verified by means of direct correspondence with the banks where the funds are on deposit.

Exhibit VII.

Municipal Court of Lebanon, R. B. Jacobs, Justice Statement of Receipts and Disbursements For the Year Ending January 31, 1928		
Balance, February 1, 1927		\$72.78
Receipts:		
Fines	\$4,759.60	
Costs	2,728.47	
Sundries	286.72	
		7,774.79
Total		\$7,847.57

Payments:

Officers' Fees	\$1,263.29	
Warrants	231.00	
Special Justice	67.00	
Motor Vehicle Department	2,626.62	
Expenses	201.19	
Commitment	158.69	
Grafton County	200.00	
Witnesses	136.40	
Town of Lebanon	2,622.88	
Sundries	270.50	
		7,777.57

Balance, January 31, 1928	\$70.00
Due Motor Vehicle Department	\$70.00
Paid to Town (as above)	\$2,622.88
Expenses of Municipal Court paid by Town	726.06

Net gain to Town \$1,896.82

R. B. Jacobs, Justice.

Comments

All receipts were checked to the Court's record of cases adjudicated.

All disbursements were found to be supported by proper vouchers.

Exhibit VIII**Lebanon Cemeteries****Statement of Receipts and Disbursements**

For the Year Ending January 31, 1928

Balance Cash on Hand and in the Bank,
February 1, 1927 \$145.64

Receipts:

Loan	\$300.00
Care, Grading Lots	1,920.55
Mr. Tilden, W. Lebanon Taxi	6.00
Selectmen, Appropriation	400.00
Selectmen, Sale of Lots	1,800.00

Trustees of Trust Funds	497.07	
		4,923.62
Total		\$5,069.26

Disbursements:

Repairs	\$8.13	
Insurance	5.74	
Cement and Lumber	27.80	
Refund	13.50	
Gas and Oil	24.23	
Labor	2,287.00	
Notes and Interest	1,076.50	
Supplies	169.97	
Gravel and Loam	49.00	
Fertilizer, Plants and Seeds	96.45	
Taxi	11.00	
Postage and Printing	54.50	
Surveying	68.70	
		3,892.52

Balance Cash on Hand and in the Bank,

.. January 31, 1928 \$1,176.74

Maude E. Marston, Treasurer.

Comments

The receipts of the Lebanon Cemeteries were checked to the record of Selectmen's Appropriations, the detailed analysis of income and withdrawal of supporting trust funds as set forth in Exhibit III, and the records of the Treasurer, Mrs. Maude E. Marston.

Proper vouchers in the form of purchase invoices and cancelled checks were found in the case of all disbursements.

The balance of cash on hand, January 31, 1928, was verified by means of a reconciliation with a statement of balance as of the same date obtained of the Bank.

Exhibit IX.

West Lebanon Cemeteries

Statement of Receipts and Disbursements

For the Year Ended January 31, 1928

Balance, February 1, 1927	\$377.56
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Receipts:

Selectmen's Appropriation	\$300.00	
Sale of Lots	177.50	
Excavating Graves	190.00	
Care of Lots	262.85	
Sale of Lumber, etc.	7.00	
Trust Fund Income	68.75	
		1,006.10

Total	\$1,383.66
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Disbursements:

Labor	\$708.00	
Tools and Supplies	103.56	
Printing and Postage	11.04	
Loam and Trucking	104.90	
Salt, Fertilizer and Seeds	30.73	
Repairs	72.27	
Adams & McNichol, work on		
Trust Fund Lots	46.80	
Water Rent	3.79	
S. H. Stevens, Surveying	31.45	
		1,112.54

Balance, January 31, 1928	\$271.12
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Lawrence H. Tilden, Treasurer.

Exhibit X.

List of Bonds, Bond Coupons and Notes redeemed and cancelled, January 31, 1928

LIST OF BOND COUPONS PAID

During Period February 1, 1927 to January 31, 1928

	No. of Coupon	Rate of Interest	Date Paid	Amounts
Bridge Bonds				
Bonds 22-60	13	5	1-1-28	\$ 975.00
Bonds 38 and 54	11	5	1-1-27	50.00
Bonds 19-60	12	5	7-1-27	1,050.00
Trunk Line Maintenance				
Bonds 13-20	14	5	8-1-27	200.00
Bonds 13, 14, 19, 20	13	5	2-1-27	100.00
Town Hall Bonds				
Bonds 7-50	8	4 1/2	5-1-27	4,950.00
Bonds 9-50	9	4 1/2	11-1-27	4,725.00
				\$12,050.00

The Lebanon School District

Bonds 109, 110				
Bonds 99, 108, 180, 153, 162, 126, 144, and 171	2	4 1/4	8-1-26	\$42.50
Bonds 10-18, 21-27, 29, 30-31, 35-36, 39, 40, 50-57, 46-49, 58-61, 64-69, 70-76, 79-91, 92-98, 100-105, 111-116, 118-119, 120-125, 127-129, 130-134, 136-139, 140-143, 145-149, 150-152, 154-161, 163-170, 172-178	3	4 1/4	2-1-27	84.96
Bonds 117 and 135	3	4 1/4	2-1-27	3,060.00
Bonds 32-34, 41-45, 77-78, 109-110	3	4 1/4	4-1-27	21.24
Bonds 19-20, 28, 37 and 38	3	4 1/4	4-1-27	255.00
	3	4 1/4	2-1-27	106.25

List of Notes Redeemed and Cancelled

Payee	Rate of Interest	Insured	Maturity	Amounts
Nat'l Bank of Lebanon	5	1-7-27	7-7-27	\$12,500.00
Nat'l Bank of Lebanon	5	7-7-27	9-7-27	12,500.00
Mascoma Savings Bank	5	1-7-27	7-7-27	12,500.00
Mascoma Savings Bank	5	2-14-27	3-14-27	1,000.00
Mascoma Savings Bank	5	7-7-27	1-7-28	12,500.00
1st Nat'l Bank of Boston		12-10-26	6-10-27	25,000.00
1st Nat'l Bank of Boston		12-10-26	6-10-27	25,000.00
1st Nat'l Bank of Boston		3-18-27	9-19-27	25,000.00
1st Nat'l Bank of Boston		3-18-27	9-19-27	25,000.00
1st Nat'l Bank of Boston		6-10-27	12-12-27	25,000.00
1st Nat'l Bank of Boston		6-10-27	12-12-27	25,000.00
				\$210,000.00

List of Bonds Redeemed and Cancelled
During Period February 1, 1927 to January 31, 1928

No.	Description	Rate of Interest	Insured	Maturity	Denomination	Total
7	Town Hall	4½	5-1-26	5-1-27	\$5,000.00	
8	Town Hall	4½	5-1-26	5-1-27	5,000.00	\$10,000.00
19	Bridge	5	7-1-20	7-1-27	1,000.00	
20	Bridge	5	7-1-20	7-1-27	1,000.00	
21	Bridge	5	7-1-20	7-1-27	1,000.00	3,000.00
13	Trunk Line	5	8-1-20	8-1-27	1,000.00	
14	Trunk Line	5	8-1-20	8-1-27	1,000.00	2,000.00
						\$15,000.00

The above coupons, bonds and notes were burned, February 13, 1928

Arthur N. Dewey
Roy E. Lewis
Herbert V. Palumbo
Archie M. Peisch, C. P. A.

BUDGET, TOWN OF LEBANON

Estimates of Revenue and Expenditures for the Ensuing Year
February 1, 1928 to January 31, 1929

Compared with

Actual Revenue and Expenditures of the Previous Year
February 1, 1927 to January 31, 1928

Sources of Revenue	Actual	Estimated	Increase	Decrease
	Revenue	Revenue		
	Previous	Ensuing		
	Year	Year		
	1927	1928		
From State:				
Insurance Tax	\$82.88	\$82.88		
Railroad Tax	6,200.75	6,200.75		
Savings Bank Tax	4,283.31	4,283.31		
For Fighting Forest Fires	55.30	55.30		
For Highways:				
Mascoma Road	107.98	107.98		
(a) For State Aid				
Maintenance	6,106.48	2,500.00		3,606.48
(b) For Trunk Line				
Maintenance	1,394.30	6,500.00	5,105.70	
Interest and Divi-				
dend Tax	4,679.16	4,679.16		
Snow Removal	208.90	150.00		58.90
From Local Sources Except Taxes:				
All Licenses and Per-				
mits except Dog				
Licenses	3,727.00	1,027.00		2,700.00
Fines and				
Forfeits \$260.26	2,883.14	2,500.00		383.14
Rent of Town Hall				
and Other Buildings	4,195.20	6,895.20	2,700.00	
Interest Received on				
Taxes and Deposits	1,250.39	1,250.39		

BUDGET OF THE TOWN OF LEBANON.

Purposes of Expenditures	Actual	Estimated	Increase	Decrease
	Expenditures	Expenditures		
	Previous Year 1927	Ensuing Year 1928		
Maintenance Expenses:				
Government:				
Officers' Salaries	\$5,639.95	\$5,639.95		
Officers' Expenses	1,922.67	1,922.67		
Election and Regis- tration Expenses	81.85	200.00	118.15	
Municipal Court Expenses	726.06	726.06		
Care and Supplies Town Hall	5,572.27	5,600.00	27.73	
Protection of Persons and Property:				
Bounties	17.60	20.00	2.40	
Police Department	8,094.79	8,000.00		94.79
Fire Department	1,380.06	1,400.00	19.94	
Damage by Dogs	99.50	100.00	.50	
Health:				
Health Dept. and Hospital	2,277.67	2,277.67		
Vital Statistics	62.25	62.25		
Highway and Bridges:				
Snow Removal	117.07	250.00	132.93	
State Aid Maintenance				
State's Con.	7,190.59	2,500.00		4,690.59
Town's Con.	7,190.59	2,500.00		4,690.59
Trunk Line Maintenance				
State's Con.	4,380.82	6,500.00	2,119.18	
Town's Con.	4,380.82	6,500.00	2,119.18	
Town Maintenance	22,390.11	23,500.00	1,109.89	
Street Lighting	11,119.21	12,000.00	880.79	

BUDGET (Contineud)

Sources of Revenue	Actual	Estimated	Increase	Decrease
	Revenue	Revenue		
	Previous Year 1927	Ensuing Year 1928		

Income of Departments:

Highways, Sewers, etc. 910.16 910.16

From County:

Pauper Account	3,266.59	3,266.59	
Court Room	4,000.00		4,000.00
White Pine Blister			
Rust	1.66		1.66

From Poll Taxes:

From other taxes

except property taxes	6,456.00	6,456.00
(a) Nat'l Bank Stock	959.00	959.00
(b) Dog Licenses	1,209.11	1,209.11
(c) Auto Tax	14,248.38	14,248.38

BUDGET (Continueud)

Purposes of Expenditures	Actual	Estimated	Increase	Decrease
	Expenditures	Expenditures		
	Previous	Ensuing		
	Year	Year		
	1927	1928		

Education:

Libraries	1,800.00	1,800.00		
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Charities:

County Poor	3,297.86	3,297.86		
Town Poor	1,120.28	1,120.28		
Town Dump	856.00	1,000.00	144.00	
Memorial Day and Other Celebrations	200.00	200.00		
Mascoma Road	230.81	230.81		

Recreation:

Parks and Playgrounds	964.86	964.86		
Cemeteries	4,300.00	3,000.00		1,300.00
Sewer Maintenance	1,434.16	1,500.00	65.84	

Interest:

On Temporary Loans	4,458.34	4,458.34		
On Bonded Debt	12,200	11,450.00		750.00

Outlay for New Construction and

Permanent Improvements:

Town Construction	5,120.90			5,120.90
State Aid Construction				
State's Con.		2,038.50	2,038.50	
Town's Con.		4,077.50	4,077.50	
Sidewalk Construction	2,450.60	3,000.00	549.40	
Sewer Construction	5,496.40	5,000.00		496.40
Federal Aid Const.	10,985.57	15,000.00	4,014.43	

BUDGET (Continueud)

Sources of Revenue	Actual	Estimated	Increase	Decrease
	Revenue	Revenue		
	Previous	Ensuing		
	Year	Year		
	1927	1928		

Revenue Applicable only to New Construction and Improvements:

From State:

(a) For State Aid
Highway Construction 2,038.50 2,038.50

Amount Raised by

Issue of Bonds

or Notes 68,000.00 66,000.00 2,000.00

For Federal Aid

Construction 15,000.00 15,000.00

Total Revenues

From All Sources

Except Property

Taxes \$134,225.69 \$146,319.71

Amount Raised by

Property Taxes 300,871.37 281,535.36 19,336.01

Total Revenues \$435,097.06 \$427,855.07 \$24,844.20 \$32,086.19

BUDGET (Continueud)				
Purposes of Expenditures	Actual		Estimated	
	Expenditures		Expenditures	
	Previous	Ensuing	Increase	Decrease
	Year	Year		
	1927	1928		

Indebtedness:

Payment on Principal of Debt.

Note for Federal Aid		15,000.00	15,000.00	
(a) Bonds	15,000.00	15,000.00		
(b) Long Term Notes and				
Temporary Loans	65,500.00	66,000.00	500.00	
(c) To Restore Trust Funds		2,595.12	2,595.12	

Payments to Other Governmental Divisions:

State Taxes	19,099.25	19,099.25		
County Taxes	16,644.95	16,644.95		
Paymnts to Precincts	36,279.00	23,779.00		12,500.00
Payments to School				
Districts	111,528.06	112,900.00	1,371.94	
New Equipment	1,757.89	1,000.00		757.89
General Expenses	21,247.47	18,000.00		3,247.47

Total Expenditures \$424,616.28 \$427,855.07 \$36,887.42 \$33,648.63

February 23, 1928

Board of Auditors
Town of Lebanon
Lebanon, New Hampshire

Gentlemen:

In accordance with your instructions, we have prepared the following supplementary schedules to the report of our audit of the Town of Lebanon, dated February 18, 1928, for the purpose of supplying additional detailed information in regard to the receipts and disbursements of the Town for the year ending January 31, 1928.

- Schedule 1—Town Officers' Salaries
- Schedule 2—Town Officers Expenses
- Schedule 3—Election and Registration
- Schedule 4—Municipal Court
- Schedule 5—Town Hall and Town
- Schedule 6—Health Department
- Schedule 7—Sewer Maintenance
- Schedule 8—State Aid Maintenance
- Schedule 9—Trunk Line Maintenance
- Schedule 10—Town Maintenance
- Schedule 11—Street Lighting
- Schedule 12—Mascoma Road
- Schedule 13—Libraries
- Schedule 14—Parks and Playgrounds
- Schedule 15—Cemeteries
- Schedule 16—Damages and Legal Expenses
- Schedule 17—Insurance
- Schedule 18—Repairs to Trucks, Gas and Oil
- Schedule 19—Other Repairs
- Schedule 20—Town Dump
- Schedule 21—Miscellaneous Expenses
- Schedule 22—Sidewalk Construction
- Schedule 23—Town Construction
- Schedule 24—Federal Aid Construction
- Schedule 25—Sewer Construction
- Schedule 26—New Equipment

Respectfully submitted,

Archie M. Peisch & Company

By Archie M. Peisch

Certified Public Accountant

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SCHEDULE 1.

Town Officers' Salaries

F. O. Stearns, Selectman	\$1,400.00
F. B. Currier, Selectman	350.00
T. J. McNamara, Selectman	350.00
A. N. Dewey, Trustee of Trust Funds	150.00
A. N. Dewey, Supervisor of Check List	75.00
W. A. Churchill, Supervisor of Check List	75.00
C. Elbert Dole, Town Treasurer	150.00
A. E. Lord, Overseer of Poor	400.00
T. C. Masterson, Fees as Prosecuting Agent	84.40
F. J. Roderer, Tax Collector	1,875.00
J. C. Smith, Fees as Town Clerk	626.10
C. L. Brewster, Fees as Town Clerk, W. L.	104.45
	\$5,639.95
Transferred to Dog Damage	75.00
	\$5,714.95

SCHEDULE 2.

Town Officers' Expenses

Grace V. King, Stenographer	\$1,045.00
N. E. T. & T. Co., Phones	118.11
Will Clark, Taxi	10.00
Abe Caplan, Taxi	1.50
F. J. Bryant, Stamps	34.45
Knapp Printing Co., Printing	53.55
Free Press Co., Printing Notices	6.85
F. J. Roderer, Tax Collector's Bond	60.00
J. C. Smith, Town Clerk's and Treasurer's Bond	146.00
Frederick H. Emerson, Expenses as Trustee	100.00
Foster's Book Store, Office Supplies	40.27
F. J. Roderer, Listing Polls	50.00
Edson C. Eastman, Office Supplies	32.83
Dewey, Peck & Co., Trustee Bonds	12.00
C. W. Eaton, Taxi	3.96
E. J. Carpenter, Listing Polls, W. Lebanon	6.00
F. J. Bryant, Envelopes	100.00

Abbott Printing Co., Printing	55.75
Hill, Smith & Co., Office Supplies	.44
A. W. Rowell, Treas, New Hampshire Assessors Dues	2.00
W. J. Randolph, Searching for Mortgages	1.75
R. B. Jacobs, Law Books	10.00
F. J. Roderer, Expenses to Assessors Meeting	19.29
W. J. Randolph, Recording Deed	1.94
Automotive Service Bureau, Reference Books	5.78
J. C. Smith, Bond of Clerk of Court	10.00
National Bank of Lebanon, Staples	1.50
	\$1,928.97
Less Money for Telephone Tolls	6.30
	\$1,922.67

SCHEDULE 3.

Election and Registration

John Cronin, Moderator	\$30.00
F. H. Emerson, Ballot Clerk	10.00
Carl Cowen, Ballot Clerk	10.00
F. J. Roderer, Ballot Clerk	10.00
H. C. Petersen, Ballot Clerk	10.00
Miller's Cafe, Dinners and Suppers	
Town Meeting Day	11.85
	\$81.85

SCHEDULE 4.

Municipal Court

D. H. Foster, Probation Officer and Clerk	\$150.00
Rowland B. Jacobs, Judge	554.16
G. U. L. Leavitt, Special Probation Officer	11.90
John F. Cronin, Legal Services	10.00
	\$726.06

SCHEDULE 5.

Town Hall and Town

C. W. Eaton, Janitor	\$1,569.75
Harry Boyd, Jr., Janitor	339.50
Alfred Eaton, Janitor	402.50
Grafton Co. E. L. & P. Co., Lights	1,148.36
The Typewriter Shop ,Changing Locks	15.00
F. J. Cantlin, Salt	.85
G. Landers, Cartage	3.16
Bridgman's, Furniture Polish	3.50
Magnus Chemical Co., Cleaner	13.35
Richardson & Langlois, Burlap for Court Room	330
White River Paper Co., Paper Towels, etc	25.50
Lebanon School District, Clock for Court Room	5.00
N. F. Suzor, Sanding Dance Floor	51.62
The Sanitary Products Co., Suppliees	5.00
A. J. Potter, Care and Repair of Town Clock	27.00
C. A. Marston Co., Shade	2.45
Everett Norfolk Co., Cotton Waste	6.50
The Lebanon Drug Store, Floor Wax	.75
Gifford Supply Co., Mops	14.00
Howard Bros., Salt	2.49
Lebanon Steam Laundry, Laundry	1.32
Gotham Lamp Co., Electric Bulbs	80.14
Freeman & Davis, Keys	2.25
Chemo Co., Disinfectant	10.00
H. E. Willis, Supplies	1.00
American Express Co., Express	9.48
Freeman & Davis, Repairing Clock	5.00
A. B. Hunt, Tumblers and Cash Drawer	4.75
Henry Daigle, Labor, G. A. R. Hall	7.20
S. W. Fay, Painting G. A. R. Hall	82.05
H. W. Bourlet, Tuning Pianos	6.00
Lewis Bros., Supplies	139.90
C. M. Hildreth & Son, Supplies	2.40
A. E. Lord & Co., Fuel for Town Hall	470.13
N. P. Clough & Co., Fuel for Town Hall	987.25
G. H. Woods, Fuel for G. A. R. Hall	3.75
A. E. Lord & Co., Fuel for G. A. R. Hall	47.53
N. P. Clough & Co., Fuel for G. A. R. Hall	79.99

Carrie L. Lowe, Towels	3.00
Boston & Maine Railroad, Freight	1.75
	\$5,584.47
Less Refund on Labor	12.20
	\$5,572.27

SCHEDULE 6.

Health Department

Lebanon Drug Store, Fumigators	\$40.50
N. P. Clough & Co., Wood for Quarantined	7.00
Walker Bros., Groceries for Quarantined	64.67
Mary Hitchcock Hospital, Appropriation for Hospital Bed	600.00
W. B. Mowers, Appropriation for Milk Inspection	300.00
Mrs. John Lewis, Visiting Nurse Association Appropriation	600.00
K. Churchill, Vaccinations	3.00
A. W. Burnham, Vaccinations	4.50
Chas. Drake, Vaccinations	6.00
W. O. Lambly, Vaccinations	2.00
H. B. Hazen, Vaccinations	250.00
H. B. Hazen, On Account Fees as Health Officer	400.00
	\$2,277.67

SCHEDULE 7.

Sewer Maintenance

Payrolls	\$1,366.85
Walker Bros., Oil	1.15
C. M. Hildreth & Son, Supplies	27.45
G. W. Parker, Sharpening Drills	14.10
Lewis Bros, Supplies	11.13
Frank Fifield, Boots	5.50
N. P. Clough & Co., Cement	6.72
A. E. Lord & Co., Cement	1.26
	\$1,434.16

SCHEDULE 8.

State Aid Maintenance

Payrolls	\$12,650.41
Gravel and Filling	1,149.75
G. H. Woods, Wood	1.50
Lewis Bros., Supplies	14.52
N. P. Clough & Co., Carbon Forge, Cement, etc.	260.87
G. W. Parker, Repairs	17.84
A. H. Dutton, Sharpening Drills, etc	62.64
E. J. Bosworth, Damges by Blasting	22.33
C. M. Hildreth & Son, Supplies	1.52
Cye A. Dennis, Labor and Gravel	5.00
A. E. Lord & Co., Carbon Forge	26.60
White River Transfer & Storage Co., Blade for Grader	6.00
Adams Coal & Lumber Corp., Cedar Posts	61.20
W. A. Clark, Gas and Oil	61.00
Wm. Sabin, Damages by Blasting to House and Car	40.00
	\$14,381.18

SCHEDULE 9.

Trunk Line Maintenance

Payrolls	\$7,031.08
Gravel	467.36
W. A. Clark, Gas and Oil	284.66
Mascoma Street Garage Labor on State Truck	28.90
Chas. Fellows, Cleaning up after Crusher	15.00
A. E. Lord & Co., Cement	14.45
Hugh Moore, Land Damage	100.00
C. R. Stone, Damage by Water Wagon	3.00
B. & M. Railroad, Freight	202.90
F. J. Cantlin, Salt	1.00
Niles Machine Co., Repairs	25.02
N. P. Clough & Co., Lumber, Cement and Coal	386.87
Miller Auto Co., Repairs on Truck	40.70
Ralph N. Millen, Oil	19.20

Joe Landry, Building Chimney	21.60
White River Transfer & Storage Co., Hinges	9.48
Geo. Contois, Gas	5.06
American Express Co., Express	1.12
H. E. Willis, Repairs	9.00
Flanders Woodworking Co., Lumber	1.75
C. M. Hildreth & Son, Supplies	29.33
Lewis Bros., Supplies	38.30
Geo. Parker, Repairs	36.08
Grafton Co. E. L. & P. Co., Wiring Garage	34.26
Peabody's Service Station, Oil	1.80

\$8,807.92

Less Money for Crushed Stone 46.28

\$8,761.64

SCHEDULE 10.

Town Maintenance

Payrolls	\$16,800.14
Gravel	533.00
Culverts	555.22
Cold Patch Asphalt and Road Oil	2,735.41
Ralph Millen, Oil	8.10
Cross Abbott Co., Salt	23.00
N. P. Clough & Co., Wood, Cement, Lumber and Cedar Posts	859.68
John Bonardi, Rent of Shed	6.00
A. E. Lord & Co., Wood and Cement	169.47
Louis LaBombard, Bridge Planks	106.64
L. L. Tinkham, Supplies	9.67
O. H. Breese, Salt	1.10
Lewis Bros., Supplies	92.14
C. M. Hildreth & Son, Supplies	188.52
G. W. Parker, Supplies	59.31
A. H. Dutton, Supplies	31.85
H. A. Benson, Supplies	1.90
H. A. Benson, Telephone Tolls	5.85
N. C. Powers, Gasoline Can	3.85
Walter Martin, Ties	11.00
Howard Bros., Oil	1.00

Mrs. F. P. Fletcher, Lumber	28.50
St. Highway Garage, Bolts and Rods	110.46
American Steel and Wire Co., Cable	196.70
Lebanon Shoe Store, Boots	20.05
W. A. Clark, Supplies	2.80
Irving Williams, Planks	10.90
Walter Sully, Cutting Tree	15.00
N P. Clough & Co., Refund on Chloride	26.25
	\$22,613.51
Money Received for Outside Work	223.40
	\$22,390.11

SCHEDULE 11.

Street Lighting

The Grafton County Electric Light and Power Company	\$11,119.21
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SCHEDULE 12.

Mascoma Road

Payrolls	\$222.81
Gravel	8.00
	\$230.81
Less Money Received from State	107.98
	\$122.83

SCHEDULE 13.

Libraries

Lebanon Public Library; C. E. Dole Trustee	\$1,500.0
Lbanon Public Library; C. E .Dole, Trustee	\$1,500.00
West Lebanon Library Appropriation to A. Maude Burton	300.00
	\$1,800.00

SCHEDULE 14.

Parks and Playgrounds

Henry Arsenault, Labor on Park	\$119.47
Geo. Shepard, Care of Common	340.00
Abe Caplan, Trucking	45.00
R. W. Whipple, Gravel	11.75
Flanders Woodworking Co., Repairing Park Seats	54.59
N. P. Clough & Co., Lumber	6.36
Niles Machine Co., Repairing	9.13
Decosts Paint Shop, Painting Fountain	6.20
C. M. Hildreth & Son, Supplies	15.04
Lewis Bros., Supplies	41.22
Moses Plamondon, Labor on Fountain	25.19
Joseph Crate, Mowing Grass	3.00
Hambleton Bobbin Co., Ashes	1.00
H. B. Jackson, Wooden Forms	5.00
W. T. Murphy, Trucking	41.15
Labor on Hough Square	174.16
Reuben True, West Lebanon Park Appropriation	50.00
Lebanon High School Athletic Association, Plates for Park	16.60
	\$965.86

SCHEDULE 15

Cemeteries

D. H. Foster, Treas.	\$2,300.00
Maude B. Marston, Treas.	400.00
Maude B. Marston, Treas., Sale of Lots	1,300.00
L. H. Tilden, Treas., West Lebanon	300.00
	\$4,300.00

SCHEDULE 16.

Damages and Legal Expenses

Fred A. Jones, Yearly Retainer	\$200.00
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Fred A. Jones, Legal Expenses	300.00
Chas. Drake, Land Damage	100.00
	\$600.00

SCHEDULE 17.

Insurance

F. A. Jones	\$762.00
G. Allen Putnam Agency	260.04
J. C. Smith	762.92
Hartford Accident & Indemnity Co.,	290.31
Dewey, Peck & Co.	557.75
Thomas F. Dwyer	406.50
	\$3,039.52

SCHEDULE 18.

Repairs to Trucks, Gas and Oil

W. A. Clark, Tire	\$12.00
A. H. Dutton, Repairs	2.63
B. E. Bloomey, Gas	7.80
H. A. Benson, Gas and Oil	12.92
Richards Tire Shop, Repairing Tubes	5.85
Chan Barron, Tires	45.52
B. E. Bloomey, Tires and Tubes	22.70
Adnabrown Garage, Gas and Repairs	33.48
Wesley Freeman, Repairs to Trucks	1.00
Carter Garage, Repairs to Trucks	14.25
G. W. Avery, Gas and Oil	1.58
Niles Machine Co., Repairs	27.39
M. L. Goss, Gas	1.10
Louis Despres, Gas	2.00
H. E. Willis, Repairs	7.70
The Texas Co., Oil	24.20
A. A. Shaw, Tires	60.00
Dutton & Fellows, Gas	2.20
White River Transfer & Storage Co., Repairs	6.00
Smith Auto Sales Co., Repairs	248.40
Miller Auto Co., Repairs	158.58
Hathorn's Garage, Repairs	793.83

Flanders & Patch, Repairs	425.14
Eastman Service Station, Gas and Oil	684.35
W. A. Clark, Gas and Oil	261.32
Vermont Associated Petroleum Co., Gas	840.50
	\$3,702.45
Gas Used by Precinct Sprinkling Streets	25.40
	\$3,677.05

SCHEDULE 19.

Other Repairs

Niles Machine Company	\$67.61
C. A. Williams	9.47
G. W. Parker	67.15
H. E. Willis	17.90
Ingersoll Rand Co.	10.50
J. B. Filleul & Son	14.80
The Good Roads Machinery Co.	4.90
Dudley Marshall	23.70
Domestic Engine Co.	14.82
	\$230.85

SCHEDULE 20.

Town Dump

Geo. Ryan, Care of Town Dump at Lebanon	\$806.00
Ross Wood, Care of Town Dump at West Lebanon	50.00
	\$856.00

SCHEDULE 21.

Miscellaneous Expenses

G. J. Landers, Cartage	\$1.82
American Express Co., Express	.96
The Cory Press, Printing Reports	441.75
Burroughs Adding Machine Co., Service on Machine	17.50

Hartford Water Co., Water Rent	9.00
W. J. Randolph, Real Estate Transfers	24.12
E. H. Sanville, Recovering Roof	135.00
W. J. Murphy, Cartage	11.75
Lybrand, Ross. Bros & Montgomery	
Auditing	896.39
B. & M. Railroad, Freight	207.67
Atlas Powder Co., Fuse and Caps	17.15
A. B. Hunt, Supplies	14.75
Consolidated Sign Co., Painting Signs	31.90
Knapp Printing Co., Printing	4.40
T. J. Clement, Painting and Setting	
Glass in Garage	16.45
N. P. Clough & Co., Lumber and Cement	46.86
W. T. Murphy, Trucking for Garage	5.00
Edmond Dulac, Cover for Fountain	78.96
R. W. Whipple, Gravel for Back Road	148.13
Flanders Woodworking Co., Planing Lumber	
for Garage	1.05
Adams Coal & Lumber Corp.,	
Cement for Garage	45.00
Brainerd M. Jacobs, Beam for Garage	7.37
W. T. Camp, Painting Garage	5.95
N. P. Clough & Co., Lumber and	
Cement for Garage	1,695.44
Ernest Bomhower, Gravel for Garage	102.00
Moses Plamondon, Heater for Garage	185.00
Flanders Wodworking Co., Lumber	
and Jambs for Garage	8.75
B. B. Currier, Hay for Garage	26.35
Densmore Brick Co., Brick for Garage	26.00
Henry W. Hough, Waste Paper Boxes	47.04
John P. Varick Co., Dynamite, Fuse	
and Caps	485.53
R. P. Childs Co., Milk Plates	21.15
F. D. Decosts, Making Sign	11.44
State Highway Department, Reflector	45.00
Howard Bibbings, Making Sign	10.00
Niles Machine Co., Signs and Repairs	184.71
The Dow Chemical Co., Calcium Chloride	277.44
S. H. Stevens, Blue Prints	13.55
M. L. Goss, Watering Trough	3.00

Charles Smith, Cutting Down Tree	6.00
Henry Daigle, Painting Band Stand and Town Hall	675.00
W. J. Randolph, Recording Deed	1.35
E. H. Sanville, Moving Town Shed	25.00
Freeman & Davis, Repairs on Typewriter	12.75
W. A. Saunders, Blasting Caps	4.50
F. T. Rose, Labor on Rail	15.10
Hitchcock Clinic, Examination of Emery Girl	5.00
Grafton County Electric Light and Power Company, Wiring Garage	94.64
C. M. Hildreth & Son, Supplies	131.76
Lewis Bros., Supplies	17.46
Payrolls, Moving Shed and Building New Garage	1,482.48
Miscellaneous	964.91
	\$8,747.28

SCHEDULE 22.

Sidewalk Construction

Payrolls	\$927.60
Gravel	18.75
Smith & Chellis, Sidewalks	405.00
Adams & Densmore, Sidewalks	1,158.87
Howard Bros., Oil	1.62
	\$2,511.84
Money Received for Outside Labor	61.24
	\$2,450.60

Tar Sidewalks built in 1927

A section on Maple Street, Lebanon

A section on High Street, Lebanon

A section on Messenger Street, Lebanon

A section on Church Street, South of Spring Street

A section on Pine Street, North of Spring Street.

The full length of Davis Street on the North Side

Grading was done on Church Street, North of

Spring Street also on Chestnut and Elm Streets.
Cement walk on Mack Avenue
One half paid for by Smith and Chellis.

Respectfully submitted
by A. B. Downs.

SCHEDULE 23.

Town Construction

Winslow & Cummings, Benton Hill Job	\$5,000.00
John W. Horan, Repairing Sign	14.40
D. S. Gage, Labor	90.00
Niles Machine Co., Grates	16.50
	\$5,120.90

SCHEDULE 24.

Federal Aid Construction

Winslow & Cummings, Cement Road	\$10,897.71
F. E. Everett, Comm.	55.96
Densmore Brick Co., Sewer Pipe	31.90
	\$10,985.57

SCHEDULE 25.

Sewer Construction

Payrolls	\$4,040.25
Gravel	38.75
Niles Machine Co., Grates, Covers, etc.	311.25
C. M. Hildreth & Son, Supplies	57.49
A. E. Lord & Co., Cement	124.32
N. P. Clough & Co., Cement	29.89
G. W. Parker, Sharpening Drills and Repairs	44.05
Lewis Bros., Supplies	12.81
Howard Bros., Oil	3.20
Walter Martin, Railroad Ties	11.00
Minnie White, Sharpening Drills	36.95
Trow & Holden, Shims and Wedges	7.74

F. Bissell Co., Sewer Rods	29.29	
Lebanon Ice Co., Ice	15.52	
G. J. Landers, Trucking	8.00	
W. T. Murphy, Trucking	26.00	
C. M. Hildreth & Son, Sewer Tile	621.65	
B. & M. Railroad, Freight	.89	
Densmore Brick Co., Brick	218.65	
Concord Foundry Co., Manhole Covers	18.00	
Sullivan Machine Co., Steels	26.45	
A. H. Dutton, Sharpening Drills	3.75	
F. C. Freeman, Sharpening Drills	49.60	
Frank Fifield, Boots	7.30	
Lebanon Granite Co., Sharpening Drills	11.75	
Other	3.60	
		\$5,758.15
Tiling Sold	\$22.55	
Outside Labor	5.00	
Labor for Precinct	230.60	
		258.15
		\$5,500.00

Sewer Construction

West Lebanon

Central Street

One Manhole and one Lamphole

170 feet of 10 inch pipe

Material excavated sandy marl requiring a gravel foundation.

Maple Street

Two Lampholes

233 feet of 10 inch and 8 inch pipe

Material excavated, loam and sand

Dana Street

One Manhole

18 feet of 10 inch pipe

Material excavated, loam and sand

Mack Avenue

Two Lampholes, two catchbasins and an inlet to a catchbasin on Dana Street.

500 feet of 10 inch pipe
Material excavated, loam and sand

Lebanon

Winter Street

One Manhole and one Lamphole

363 feet of 10 inch pipe

Material excavated, hard pan and bowlders and
the hardest ledge to drill that has been found
in excavating for Lebanon Sewers

Fairview Avenue

One Lamphole

335 feet of 10 inch pipe

Material excavated, hard pan and bowlders

Gerrish Court

One Lamphole

252 feet of 6 inch pipe

Material excavated, sand and gravel

Light Street

46 feet of 6 inch pipe

Material excavated, hard pan and bowlders

Mascoma Street

One Catchbasin

Elm Street

One Catchbasin and two Inlets

Hough Street

Two Catchbasins

West side of town hall, one Catchbasin and one
Lamphole.

Respectfully submitted,

by A. B. Downs

SCHEDULE 26.

New Equipment

J. B. Filleul & Son, Snow Plow	\$685.12
The Good Roads Machinery Co., Grader	474.43
Wetmore Savage Automotive Equipment	
Co., Jacks, etc.	137.46
Chas. Hvass Co., Tar Pouring Pot	8.74
Montgomery, Ward & Co., Emery Wheel	9.65

Sullivan Machine Co., Steam Drill	223.73
Grafton County Electric Light and Power Company, Electric Motor	41.20
New England Road Machine Co., Sidewalk Plows	177.56
	\$1,757.89

TOWN POOR

L. A. Davis	\$650.56
Joe Marcotte	21.16
Leon Bates	8.00
John Northrop	8.00
Wm. Stevens	195.31
Peter Beaupree	50.00
Mrs. Wilfred Plamondon	146.00
Mrs. Harold Goddard	28.25
Lovell Reynolds	13.00

Total	\$1,120.28
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A. E. Lord, Overseer of the Poor.

COUNTY POOR

Belle Jackson	\$379.92
Ernest Franklin	45.50
W. S. Perry	339.27
Margaret Laport	428.75
Carrie Johnson	198.50
Frank Lynch	1.66
Zee Fortier	20.36
Marcus Mulford	47.35
C. Greenough	25.02
Elmira Bruce	145.00
Blanche Kristle	31.25
Emma Woodward	57.27
Margaret Durant	479.62
Clara Nourrie	258.00
Carroll Brooks	160.44
Selym Amell	54.26
Geo. Blake	14.00
Raymond St. Francis	25.00
Kenneth Macie	40.00
Peter Ducharme	30.00
Florence Healey	30.00
Mrs. Arthur Valley	29.00
Mrs. Greene	45.00

Frank Lajoie	43.03
Mrs. Henry Greene	10.00
Mrs. Percy Cotting	85.50
Fred Russell	33.00
Edwin Shaw	3.82
Jim Fagan	4.00
Fred Morfitt	9.41
Rollie Morfitt	5.00
Mrs. Antoine Castonguay	8.75
John Kimball	3.99
Frances Lary, (Baker Case)	129.69
John Smith	8.50
Julian MacNeil	3.00
Harry Jolein	7.00
Gertrude Sanborn	8.00
Healey Boy	40.00
Bill Stevens	10.00
Total	\$3,297.86

A. E. Lord, Overseer of the Poor.

VIOLATIONS PROSECUTED BY THE COURT AND POLICE DEPARTMENT

During the Year 1927

Motor Vehicle Violations	96
Illegal Possession	26
Assault	18
Non-support	7
Drunk	56
Trespass	2
Disorderly Conduct	16
Failure to return after accident	3
Peddling without license	1
Evading Taxi-fare	2
Larceny	7
Manufacturing Liquor	5
Rape	1
Attempted Rape	1
Resisting Officer	2
Altering Check	1
Police Regulations	6
Selling Liquor	3
Fraudulent Representation	1
Perjury	1
Discharging Gun	1
Transportation of Liquor	2
Concealed Weapons	1
Operating Gambling Machine	4
Manslaughter	1
Shooting Person	1
Concealing Stolen Property	1
Disposing of Mortgaged Property	2
	268
Tramps Lodged	366

**Cost of Maintaining the Police Department
For the Year Ending Jan. 31, 1928**

Paid Officers:

Lawrence F. McGovern received	\$190.00
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Leon F. Copp	received	1,680.00
Albert Barrett	received	414.90
Edgar Carpenter	received	1,701.00
P .J. Walsh	received	1,691.10
Daniel Hagerty	received	1,102.95
Nelson F. Stacy	received	153.35
J. Albert Heath	received	23.15
George U. L. Leavitt	received	52.20
Andrew W. Benjamin	received	206.00
E. W. Goodhue	received	311.65
Louis J. Bresett	received	44.00
		\$7,570.30
Extra Officers for the Circus and		
for Fair Week		\$170.90
Labor Painting Traffic Lines		96.65
Trucking		1.50
Telegram		.71
Paid for Taxi Hire		47.50
		\$7,887.56
Supplies		133.48
Telephone Calls		66.25
Expense to Convention of the Chiefs		
of Police at Portsmouth, N. H.		7.50
		\$8,094.79

REPORT OF TAX COLLECTOR

1924 Taxes Due Town	\$95.55	
Interest	12.51	
		\$108.06
Paid Treasurer		108.06
1926 Taxes Due Town	\$13,340.74	
Added Taxes, polls	22.00	
Interest Collected	504.49	
		\$13,867.23
Paid Treasurer	\$13,816.29	
Overtaxes and abatements	50.94	
		\$13,867.23

Report of 1927 Taxes

Assessed Taxes	\$308,286.37	
Added Taxes, Poll, 341	682.00	
Added Taxes, Property	1,155.03	
Interest	65.21	
		\$310,188.61
Paid Treasurer	\$289,663.08	
Discounts	4,467.34	
Over-taxes and		
Abatements	2,428.99	
Uncollected Taxes	13,629.20	
		\$310,188.61

I wish to state that prior to 1927, there are no taxes which were committed to me for collection, out-standing.

The \$13,629.20 out-standing on 1927 taxes as of January 31, 1928 represents approximately four per cent of the total assessment.

This out-standing balance of uncollected taxes is always cleaned off the collector's books in the Spring when he advertises his taxes out-standing after December 1st, of the year of assessment.

Respectfully submitted,

Francis J. Roderer, Collector.

REPORT OF TOWN TREASURER

Receipts

Cash on hand beginning of year	\$4,979.02
F. J. Roderer, Collector, 1924 taxes	108.06
F. J. Roderer, Collector, 1925 taxes	23.87
F. J. Roderer, Collector, 1926 taxes	13,816.29
F. J. Roderer, Collector, 1927 taxes	289,663.08
J. C. Smith, auto tax	14,248.38
J. C. Smith, dog tax	1,209.11
Municipal Court	2,620.58
Selectmen	32,053.16
Interest on bank deposit	668.18
Temporary loans	68,000.00

\$427,389.73

Payments

1926 Orders from Selectmen	\$6,131.13
1927 Orders from Selectmen	417,618.29
Discount (not included in 1927 orders from Selectmen)	1,156.25
Cash on hand Feb. 1, 1928	2,484.06

\$427,389.73

A true copy attest,

C. Elbert Dole.

DOG TAX

Total amount collected	\$1,309.31
Less Fees	100.20
Paid Treasurer	\$1,209.11
Number of dogs licensed	501
Males and Spayed	429
Females	72

J. C. Smith, Town Clerk.

REPORT OF MILK INSPECTION

The annual report for the Town of Lebanon for the past year on the milk ordinance shows the producers are as usual giving the town people a clean product, none running below the statutory minimum of composition and show evidence of being produced under cleanly conditions.

No milk is being sold in Lebanon that does not come from Tuberculin tested cattle, this being the first town in the State that passed a milk ordinance requiring inspection of milk, which has been adopted throughout the State until nearly every town of any size now have the same requirements.

W .B. Mowers, Milk Inspector.

HOSPITAL REPORT

February 20, 1928

During the year beginning February 1, 1927 and ending January 31, 1928, the two free beds in the Mary Hitchcock Memorial Hospital ,at Hanover, N. H., for the residents of the Town of Lebanon, have been occupied seven hundred, nine days; twenty-seven people having been given the use of the same,

James A. Hamilton, Superintendent . .

HEALTH OFFICER'S REPORT

Never before in memory has Lebanon been so free from contagious disease as it is now.

Reports show that there is only one case of scarlet fever and no cases of measles or diphtheria in town.

Throughout the summer and fall Lebanon was unusually free from contagious diseases of every kind.

An investigation to better garbage and rubbish disposal is under way.

H. B. Hazen, M. D.,

Health Officer.

WEST LEBANON PLAYGROUND REPORT

West Lebanon, N. H.

January 12, 1928

Playground Appropriation	\$50.00
Cash from last year	10.00

CONTRA

Paid Merrill Austin, rent of land	\$45.00
Labor on land	10.00
Cash on hand	5.00
	\$60.00

R. C. True, Agent.

Flags:

LIBRARIAN'S REPORT

Accession of Books	Fuel: 224
Seventeen of these were gifts	
Present number of bound volumes	9243
No. of books discarded	55
No. of books out at present time	745

CIRCULATION FOR YEAR

Fiction	13776
Juvenile	6855
• Non-fiction	21.60
	22719

Money Received and Expended

Cash on hand Feb. 1, 1927	\$14.46
Received for fines and books	114.37
	\$128.83

Money Paid Out

To Treasurer	\$60.00
Library Expenses	65.03
Cash on hand	3.80
	\$128.83

Respectfully submitted,

Emma M. Morris, Librarian.

VITAL STATISTICS

1927

BIRTHS**1927****Date, Name of Child, Name of Father and Maiden
Name of Mother**

- Jan. 8. Coleen Norma Roy, Jesse Roy and Selinda Lapan
- Jan. 13. Barbara Mary Bailey, Henry S. Bailey and Myrtle Harris
- Jan. 18. Elizabeth Gladys Conners, Percy E. Conners and Emmiline Demers
- Jan. 15. Robert Ray Coutermarsh, Walter Coutermarsh and Alice Allard
- Jan. 16. Mona Alida Dolloph, Verne Dolloph and Nora Tourville
- Jan. 17. Shirley Marilyn Lajoie, Frank Lajoie and Cora Guyer
- Jan. 30. Natalie Mae Dutile, Edward Dutile and Clara M. Monica
- Jan. 30. Constance Mary Rousseau, Raoul E. Rousseau and Alna M. Picard
- Jan. 30. Robert Lester Follensbee, Lester A. Follensbee and Doris L. Rogers
- Feb. 4. Carmino Romano, John Romano and Polcaro
- Feb. 5. Morris Arthur Chamberlain, Ralph Chamberlain and Gertrude E. Cole
- Feb. 7. Armand Gerard Marcotte, Jos. E. Marcotte and Lydia Rancourt
- Feb. 9. Barbara Jaqualine Graves, Harry Graves and Mattie Day
- Feb. 9. Andrew Raymond Boisvert, Wm. Edward Boisvert and Emma Lachance
- Feb. 9. Edwin William Curtiss, Edwin J. Curtiss and Susan E. Hubbard

BIRTHS

1927

**Date, Name of Child, Name of Father and Maiden
Name of Mother**

- Feb. 15. Blanche Elene Moffett, August Moffett
and Rose A. Hamel
- Feb. 16. Margaret Muriel Natalie Goodell, John
C. Goodell and Julia O. Stevens
- Feb. 20. Norman Edward Fontaine, Albert W. Fon-
taine and Flora V. Contois
- Feb. 22. Gordon Eugene Oliver, Alfred Oliver and
Gertrude Garipay
- Feb. 22. Raymond Aristide Daigle, George R. Dai-
gle and Gladys H. Lontine
- Feb. 23. Kenneth Irving Baker, Harold C. Baker
and Pearl E. Trefry
- Feb. 27. Kenneth Frank Harrington, George Har-
rington and Addie LaPan
- Feb. 28. Theresa Maxine Dean, Bert Dean and
Marrion Barnes
- Mar. 3. Loretta Frances, Martin A. Harwood and
Beatrice Partridge
- Mar. 5. Raymond Theofile St. Francis, Raymond
St. Francis and Evelyn Macey
- Mar. 6. Francis Jean Dessert, Henri J. Dessert and
Marie Lambert
- Mar. 9. Denise Blanche Marcoux, Ovila P. Mar-
coux and Blanche LaRouche
- Mar. 12. Mildred Elizabeth Pope, Malcolm E. Pope
and Vivian Lahonis
- Mar. 15. Theresa Alice LeBlanc, Leo L. LeBlanc
and Armilina Berube
- Mar. 14. Thelma Avis Hewes, Fred C. Hewes and
Ida Angell

BIRTHS**1927****Date, Name of Child, Name of Father and Maiden
Name of Mother**

- Mar. 14. Patricia Marie Lavalley, John Lavalley
and Natie Day
- Mar. 17. Robert Edwin Lee, Clifton Lee and Daisy
Putney
- Mar. 18. Lucille Elaine, William Bomhower and
Armelia Arcand
- Mar. 23. Shirley May Hutchins, William A. Hut-
chins and Ruth E. Chase
- Mar. 28. Barbara Eileen, Arnold Racine and Gladys
Thurston
- Mar. 28. Geraldine Marie Louzier, Lorenze J. Lou-
zier and Olive E. Cavell
- Mar. 29. Margaret Emily Bennett, Albert Bennett
and Catherine Reynolds
- Mar. 30. Neal Gordon Flynn, Patrick J. Flynn and
Glenna W. Collins
- Mar. 31. Dorthias Marie Russell, Fred E. Russell
and Alice Fallen
- Apr. 7. Joseph Albert Rene, Charles Duto and
Cecelia Botin
- Apr. 7. Janice Ann Penney, Andrew T. Penney and
Irene Casey
- Apr. 8. Barbara Jean Clary, Arthur Clary and
Luella M. Frye
- Apr. 11. Marie Theresa, J. Adelard Belisle and
Antoinet Beauregard
- Apr. 19. Anita Beatrice Pauze, John Pauze and
Eugenie Clement
- Apr. 20. Cecilia Constance LeBrun, Leo L. LeBrun
and Fernande Racine

BIRTHS**1927****Date, Name of Child, Name of Father and Maiden
Name of Mother**

- Apr. 21. Elaine Elizabeth Ouelette, Leo A. Ouelette and Elizabeth Brennan
- Apr. 24. William Francis Gilman, Earl L. Gilman and Ella L. Higgins
- Apr. 26. Floyd Albert Gauthier, Frank A. Gauthier and Edna B. Rowell
- Apr. 30. George John Goodell, Holmes Randlett and Lottie C. Goodell
- May 2. Marjorie Phyllis Dudley, Harley A. Dudley and Velma Sanborn
- May 12. Maurice Joseph Gauthier, Joseph F. Gauthier and Mary Gardner
- May 12. Theresa Gladys Carter, Ambrose Carter and Alfona Renney
- May 13. Ruth Evelyn Valley, Arthur J. Valley and Eva M. Seace
- May 13. Gerard Norman Tremblay, Albert C. Tremblay and Mary Ann Gagnon
- May 14. Robert Joseph Jettie, Regis Jettie and May Allard
- May 14. Lockwood Clyde Clifford, Clyde Clifford and Alice Meyers
- May 30. Paul Glenn Tucker, Raymond Tucker and Beulah Sterns
- May 31. Delmar Raymond, Basil Thibideau and Effie S. Moran
- June 7. Forrest William, Fred Johnson, and Ella Woodward
- June 10. Stanley Wilfred, Felix Magonis and Florence Bushey

- June 17. Eleanor Mabel Cook, John Cook and Beulah Cheney
- June 19. Arlene Marion Briggs, Stanley H. Briggs and Vietta M. Niles
- June 21. Arlene Rose Sanford, Ernest F. Sanford and Mae Flint
- June 24. Claire Leone Desparte, Leo L. Desparte and Clara Laliberte
- July 3. Arthur Charles Chandler, Arthur C. Chandler and Helen Hodgman
- July 14. Lewis Edward Bennett, Lewis H. Bennett and Flossie D. Seace
- July 15. Arthur Everett Dimond, Walter H. Dimond and Alice Eastman
- July 23. Marjorie Louise Pratte, Emile E. Pratte and Harriette Hurlburt
- July 18. Marion Lilla Gault, Ernest H. Gault and McCormick
- July 20. Howard William Blood, Leon W. Blood and Fern E. Thomas
- July 22. Gloria Jeannette Clark, Paul W. Clark and Eliette Carrigan
- Aug. 3. Harold Ethan Brown, Jr., Harold E. Brown and Alice Clement
- Aug. 4. DePalo, Joseph B. DePalo and Muriel Foley
- Aug. 4. Helen Millicent Towle, William J. Towle and Arline Lindsay
- Aug. 10. Mary Margaret Gunn, Edward Gunn and Mary McNamara
- Aug. 11. Gordon Paul Courtemanche, C. L. Courtemanche and L. Godin
- Aug. 11. Cassie Alma Beebe, Thomas E. Beebe and Cassie Bell

- Aug. 12. Paul Wilfred Audette, Oscar L. Audette
and Andriene Demers
- Aug. 18. Bernice Annatte Ingalls, Hazen Ingalls
and Ruth Cutler
- Aug. 21. John Casewell, Stephen Casewell and
Elizabeth McNamara
- Aug. 23. Oscar Roland Packard, Archie A. Pack-
ard and Elsie C. White
- Aug. 25. David Arthur Drake, Leonard W. Drake
and Ruby Clupper
- Aug. 31. Madylin Edith Spear, Lewis D. Spear and
Edith Gardner
- Aug. 31. Earl Louis Nolet, Louis Nolet and Lydia
Sanville
- Sept. 8. Charles Edgar Lower, Bert Lower and
Marion Gracie
- Sept. 18. Marjorie Cecelia, Elroy Pollard and
Gladys Goodwin
- Sept. 27. John Adolard Cantlin, Donald E. Cantlin
and Gladys V. Duplessis
- Sept. 30. Richard H. Sanborn, Otis Sanborn and
Grace Perkins
- Oct. 3. Frank Joseph Nichols, Frank G. Nichols
and Ethel M. Marshall
- Oct. 9. Joseph Edward Isadore, Edward Guay, and
Eva Jacquis
- Oct. 9. Lenora Dorothy Follensbee, Leonard Fol-
lensbee and Alberta Renney
- Oct. 10. Richard Riley Morse, Edward R. Morse
and Edith Churchill
- Oct. 12. Joseph Eugene Armor Beaupree, Peter
Beaupree and Emiline Crate
- Oct. 20. Raymond Frederic Gracie, Russell N.
Gracie and Cora Mooney

BIRTHS**1927****Date, Name of Child, Name of Father and Maiden
Name of Mother**

- Oct. 23. Richard Paul Tremblay, Isidore Tremblay
and Blanche Gagnon
- Oct. 25. Joseph Adelard DeCato, Adelard DeCato
and Florence Laporte
- Oct. 27. Geraldine Rita Roy, Harold Roy and
Blanche Kimball
- Nov. 1. Phillias Hilaire Dutille, Phillias O. Dutille
and Gladys M. Carter
- Nov. 1. Regonal James Ploof, Charles Ploof and
Alice McComb
- Nov. 3. Dorothy Marie Messier, Kenneth Messier
and Gladys Hamel
- Nov. 6. Robert Miller Moore, George E. Moore and
Janet Miller
- Nov. 7. Dorean Elizabeth Allen, James A. Allen
and Alice Derby
- Nov. 8. Walter Andrew Wilkinson, Walter W. Wil-
kinson and Lulu Woodward
- Nov. 10. Edmond Gilbert Goodwin, Earl Goodwin
and Marie Tourville
- Nov. 19. Joseph Laurent William Boutin, Henri
Boutin and Rose LaCours
- Nov. 21. Norman Richard Hamel, Alfred Hamel
and Inez Labbie
- Nov. 26. Daniel Henry O'Day, Henry J. O'Day and
Beatrice Leavitt
- Dec. 4. Marjorie Gay Manley, Rauph Manley and
Nellie Christopher
- Dec. 4. Jean Ruppel Parker, A .C. Parker and
Helen E. Roberts

BIRTHS**1927**

**Date, Name of Child, Name of Father and Maiden
Name of Mother**

Dec. 9. Ronald Eugene Sanborn, Harry Sanborn
and Evelina Dion

Dec. 17. Walter John Patterson, Wm. P. Patterson
and Victoria Clement

Dec. 22. Valeda Regis Ryan, Benson O. Ryan and
Doris I. Dudley

MARRIAGES

1927

Date, Where Married, Names of Parties, and Name of Person Performing Ceremony

- Jan. 3. In Enfield; Walter Albert H. Lachance and Flora Douville; Leonard J. Geisel
- Jan. 13. In Lebanon; Alfred Michal Jobin and Lola Irene Meacham; Howard H. White
- Jan. 17. In Lebanon; Maurice J. Painchaud and Ruth Libbey; James J. Hogan
- Jan. 17. In Lebanon; George Willette and Ida Clogston; Howard H. White
- Jan. 17. In Lebanon; George Ralph Bean and Lena LaBombard; James J. Hogan
- Jan. 18. In Lebanon; Oliver Lambert and Stella Hartford; John W. Barker
- Jan. 31. In West Lebanon; Richard James Whitney and Elizabeth Eva Coutermarsh; Rev John Sliney
- Jan. 31. In Monroe; Rufus Eugene Chase and Elizabeth Johnson; Rev. George Thomas
- Feb. 12. In Lebanon; Justin Morrill Dutton and Hazel Hill; Rev. John W. Barker
- Feb. 24. In Lebanon; George Grenier and Lillian Truelove; Ralph L. Bean, J. P.
- Feb. 28. In Lebanon; Joseph Gauthier and Mary Gardner; Rev. James J. Hogan
- Mar. 5. In Hanover; George Edward Ashey and Florence Emerson Muzzey; Rev. Roy B Chamberlin
- Mar. 5. In Lebanon; Victor J. Downing and Sadie Ada Muzzey; Rev. James J. Hogan
- Mar. 27. In Lebanon; Clarence L. Shaw and Ethel May Hyde; Rev. John W. Barker
- Apr. 17. In Lebanon; Errol Clinton Perry and Pricella Benson; Rev. John W. Barker

MARRIAGES

1927

Date, Where Married, Names of Parties, and Name of Person Performing Ceremony

- May 12. In West Lebanon; Harry N. Higgins and
Emerline A. Johnson; Rev. Maurice J.
Duncklee
- May 14. In Claremont; Earl Clifton Cone and Lila
E. Hosking; Rev. Leland G. Chase
- May 14. In Hanover; Chester Herman Sanderson
and Fredith Caswell; Rev. Allen W. Clark
- May 11. In Lebanon; Ernest E. Dowse and Isabella
Ann C. Silloway; Rev. John W. Barker
- May 29. In Lebanon; Harry B. Biathrow and Jessie
L. Howe; Rev. Frank P. Fletcher
- May 29. In Lebanon; George Alfred Copp and
Dorothy Evelyn Bagley; Rev. Howard H.
White
- May 30. In Lebanon; Howard Andrew Marshall
and Lutie Alberta Wylie; Rev. Frank P.
Fletcher
- June 1. In Lebanon; Arthur Joseph Brodzensky
and Pearl Bouchier; Rev. James J. Hogan
- June 8. In Lebanon; Lloyd Merrill Markley and
Eva Mae Dupray; Rev. E. Chandler Gar-
field
- June 11. In Claremont; Angelo Diversi and De-
borah Emly Shurtleff; Rev. Clarence E.
Etsler
- June 12. In Lebanon; Burton H. Whittier and
Pauline Hapgood; Rev. John W. Barker
- June 20. In Lebanon; John Francis Gorey and
Marie Elizabeth Mannis; Rev. J. F. E.
Belanger

MARRIAGES

1927

Date, Where Married, Names of Parties, and Name of Person Performing Ceremony

- June 20. In Lebanon; Harry C. White and Elizabeth Florence Provenchier; Rev. James J. Hogan
- June 20. In Lebanon; Howard S. Pollard and Margaret Provenchier; Rev. James J. Hogan
- June 20. In Lebanon; Sidney R. Monroe and Edna Coutermarsh; Rev. James J. Hogan
- June 22. In Lebanon; Vernon Field and Pearl Verreto; Rev. Howard H. White
- June 25. In Lebanon; Ralph Allen Morgan and Dorothy Gladys Kenyon; Rev. Howard H. White
- June 27. In Lebanon; Bernard E. Forrest and Irene C. Merchant; Rev. James J. Hogan
- June 27. In Lebanon; Edward Joseph Sanborn and Alice Elizabeth Banagan; Rev. James J. Hogan
- July 4. In Lebanon; Edgar Allard and Mary Blanche Jette; Rev. James J. Hogan
- July 7. In Meriden; Clyde L. Greenwood and Florence A. Wilmot; Rev. Noble O. Bowlby
- July 7. In Lebanon; Herbert A. Stevens and Ruth Lizzie Laber; Rev. Howard H. White
- July 7. In Lebanon; Albert Joseph Dubuque and Vera May Camron; Rev. James J. Hogan
- July 18. In Lebanon; Alvah Smith Coburn and Lottie D. Cutting; Rev. Howard H. White
- July 25. In Enfield; Clarence W. Dunham and Avis O. Day; Rev. H. S. Frye
- Aug. 1. In Lebanon; Wilfred Joseph Tremblay and Jeanne Mary Boisvert; Rev. Eugene Belanger

MARRIAGES

1927

Date, Where Married, Names of Parties, and Name of Person Performing Ceremony

- Aug. 20. In Lebanon; Robert S. Stevens and Margaret L. Smith; Rev. Frank P. Fletcher
- Aug. 25. In West Lebanon; Clyde Foster Henry and Rose Eva Gagnon; Rev. Maurice J. Duncklee
- Sept. 5. In Lebanon; Wesley W. Birch and Alexina A. Pageau; Rev. Eugene Belanger
- Sept. 12. In Bristol; Charles H. Jones and Bernice Harrington O'Reiley; Rev. Wm. T. Thistle
- Sept. 12. In Lebanon; Albert Edward Couture and Regina Cecila Beliveau; Rev. James J. Hogan
- Sept. 14. In Lebanon; William Plastridge and Etta Spinney; Rev. John W. Barker
- Sept. 26. In Lebanon; Modeste Joseph Dupuis and Fernande Annette Carignan; Rev. James J. Hogan
- Oct. 3. In Claremont; Harold Herbert Sanders and Dorothy Baldwin; Rev. F. J. Andrews
- Oct. 7. In Lebanon; Roy D. Keene and Genevieve Rice; Rev. James J. Hogan
- Oct. 7. In Lebanon; Louis L. Heureux and Marion H. Freeman; Rowland B. Jacobs, J. P.
- Oct. 8. In Lebanon; Roy E. Shepard and Irene Wing
Rev. Frank P. Fletcher
- Oct. 8. In Lebanon; Jack McGee, Jr., and Margaret Kelley; Rev. Frank P. Fletcher
- Oct. 9. In Lebanon; Bernard A. Painchaud and Myrtle E. Follansbee; Rev. James J. Hogan
- Oct. 10. In Lebanon; Lucien Rheault and Juliette Matton; Rev. J. Belanger

MARRIAGES

1927

Date, Where Married, Names of Parties, and Name of Person Performing Ceremony

- Oct. 10. In Lebanon; Henry E. Day and Jeannette LeBlanc; Rev. J. F. Belanger
- Oct. 12. In Canaan; Henry James O'Day and Beatrice Leavitt; Edward Barney, J. P.
- Oct. 12. In West Lebanon; B. Hayden Wood and Mary A. Fluray; Rev. Maurice J. Duncklee
- Oct. 17. In Lebanon; Joseph C. Williams and Irene Fountaine; Rev. James J. Hogan
- Oct. 17. In Lebanon; Larry Mikowski and Eva Cote
Rev. J. F. E. Belanger
- Oct. 24. In Lebanon; John Richard Chambers and Eva Monica; Rev. J. F. E. Belanger
- Oct. 29. In Lebanon; Alphonse Camiron and Ida Lessard; Rev. J. F. E. Belanger
- Nov. 12. In Lebanon; Eldores J. LeBrun and Mertle Arline Keniston; Rev. James J. Hogan
- Nov. 21. In Lebanon; Irvin Lawrence Fountaine and Julia E. Fountaine; Rev. James J. Hogan
- Nov. 24. In Lebanon; George Edward Picard and Arline A. Daigle; Rev. James J. Hogan
- Nov. 26. In Etna; Presby H. Gale and Doris Marcia Hoyt; Rev. Frank P. Fletcher
- Nov. 29. In Lebanon; Daniel Edward Lahaye and Tresa Marion LeBrun; Rev. James J. Hogan
- Dec. 5. In Lebanon; Nicolas Philip Ide and Arme Cunningham Martin; Rev. E. Chandler Garfield
- Dec. 17. In Lebanon; William Joseph Kelley and Sylvia May Day; Rev. Frank P. Fletcher
- Dec. 23. In Lebanon; Jnoel Athias and Perle LaChance; Rowland B. Jacobs, J. P.

MARRIAGES

1927

Date, Where Married, Names of Parties, and Name of Person Performing Ceremony

- Dec. 26. In Lebanon; Alfred Joseph Dulac and
Thelma Dubuque; Rev. James J. Hogan
- Dec. 26. In Lebanon; Ralph Joseph Healey and
Beatrice Ella Duplessis; Rev. James J.
Hogan
- Dec. 26. In Lebanon; Alfred Lester Goodell and
Alice M. Thibodeau; Rev. James J. Hogan

DEATHS

1927

Date, Name and Age

Jan. 1. Mary W. Emerson, aged 72
Jan. 2. Loretta B. Hyde, aged 81
Jan. 8. Emma Silma Severance, aged 52
Jan. 9. James Barry, aged 71
Jan. 12. M. Jane Garrity Wills, aged 66
Jan. 18. Carrie E. Mould, aged 67
Jan. 28. Henry B. Hough, aged 86
Jan. 29. Joseph Coutermarsh, aged 76
Jan. 29. Fred P. Suprent, aged 24
Feb. 4. Gertrude Amanda Santy, aged 52
Feb. 6. Mrs. Harriet A. Clough, aged 86
Feb. 8. George M. Wills, aged 62
Feb. 11. William W. Preston, aged 83
Feb. 14. Horace French, aged 89
Feb. 16. David Deforge, aged 80
Feb. 20. Ella F. Martin, aged 75
Feb. 24. Mary G. Kinne, aged 90
Mar. 4. Pearl E. Baker, aged 34
Mar. 5. Carlos D. Smith, aged 87
Mar. 11. Rosemond A. Waterman, aged 75
Mar. 20. Louis R. Gonyea, aged 85
Mar. 20. Evelyne Boisvert, aged 79
Mar. 23. Rose Louise Ollivier, aged 22
Mar. 24. Edward J. Barney, Jr., 4 mo.
Mar. 28. Alexander Dawson, aged 75
Apr. 14. Joseph B. Wheeler, aged 76
Apr. 18. Maurice Chamberlin, aged 3 mo.
Apr. 20. Sarah Gonyea, aged 82
May 2. Alfred Joseph Beaulieu, aged 90
May 9. Eugene F. Wilmot, aged 74
May 10. Hattie A. S. Colston, aged 71
May 13. Herbert H. Bartlett, aged 59
May 15. Van Lora Russ, aged 66
May 15. Mrs. Thomas Manley, aged 67
May 18. Jane S. Gates, aged 81
May 22. Henry Yarrington, aged 68
May 25. Susan M. Praddex, aged 83
May 25. Olivine L. Houle, aged 67

DEATHS

1927

Date, Name and Age

May 28. Alcida J. Castonguay ,aged 36
June 4. Charles Carlisle ,aged 53
June 7. Maria Stevens Sargent, aged 88
June 8. Forrest William Johnson, aged 34 hrs.
June 20. Mary Ellen Flynn, aged 68
June 22. Emma Clegg, aged 66
July 8. Margaret Berryman ,aged 77
July 15. Darwin J. Babbitt ,aged 88
July 29. Charles Franklin Wells, aged 52
Aug. 23. Oscar Roland Packard ,aged 7 hrs.
Aug. 28. Anna E. Wiggin, aged 77
Sept. 4. Annie G. Preston ,aged 61
Sept. 5. Georgianna B. Ellsworth ,aged 59
Sept. 7. Artina Rose Sanford, aged 16 days
Sept. 5. Hattie M. Stacey ,aged 40
Sept. 24. Edward J. Labbie, aged 42
Sept. 28. Blanche C. Howe, aged 53
Oct. 3. Mrs. Mary E. Wilmot ,aged 72
Oct. 7. Alfred Dion, aged 77
Oct. 25. Joseph Henry Daigle, aged 58
Oct. 26. Michael C. Cunнан, aged 70
Oct. 28. Heneretta E. Pierce ,aged 78
Nov. 8. Marion Josephine Blake, aged 5
Nov. 10. Eugene Francis Godfrey, aged 79
Nov. 17. John Casewell ,aged 2
Nov. 27. Peter Landry, aged 76
Nov. 10. John Snellgrove ,aged 65
Dec. 5. Alice H. Day, aged 67
Dec. 16. Mrs. Delina Belisle, aged 68
Dec. 24. Daniel E. Bridgman, aged 58
Dec. 31. Sarah W. Page ,aged 93

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NOTE: Item on page 73

R. W. Whipple, Gravel for Back Road	148.13
should read	
R. W. Whipple, Gravel for Garage	148.13

APR 17 1992

APR 24 1992